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Agenda items 3–8[1]

Agenda items 3–8

Draft conclusions proposed by the Co-Chairs

Addendum

Informal notes prepared under their own responsibility by the co-facilitators of agenda items 3–8 of the Ad Hoc Working Group on the Paris Agreement

Informal note by the co-facilitators – Navigation tool to supplement the informal note of APA 1-4 by the co-facilitators on agenda item 3: Further guidance in relation to the mitigation section of decision 1/CP.21

Informal note by the co-facilitators on agenda item 4: Further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement

Informal note by the co-facilitators on agenda item 5: Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement

Informal note by the co-facilitators on agenda item 6: Matters relating to the global stocktake referred to in Article 14 of the Paris Agreement

Informal note by the co-facilitators on agenda item 7: Modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement

Informal note by the co-facilitators on agenda item 8: Further matters related to implementation of the Paris Agreement: matters relating to the Adaptation Fund

Informal note by the co-chairs on agenda item 8: Further matters related to implementation of the Paris Agreement: other matters

[1] See document FCCC/APA/2016/3 for the titles of the agenda items.

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APA 1-5
30 April – 10 May 2018
Bonn, Germany

APA agenda item 3
Further guidance in relation to the mitigation section of decision 1/CP.21, on:

- **features of nationally determined contributions, as specified in paragraph 26;**
- **information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; and**
- **accounting for Parties' nationally determined contributions, as specified in paragraph 31**

Informal note by the co-facilitators
Navigation tool to supplement the informal note of APA 1-4 by the co-facilitators[1]

Final iteration (8 May 2018)

This tool has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility and on the basis of the Informal Note by the co-facilitators issued at APA 1-4 (final version of 13 November 2017)[2], deliberations by Parties at this session and the views they have submitted[3].

This tool does not cancel or supersede the Informal note by the co-facilitators – final iteration, of 13 November 2017, issued at APA 1-4.

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[1] This tool does not cancel or supersede the Informal note by the co-facilitators issued at APA 1-4
[2] https://unfccc.int/sites/default/files/apa_3_informal_note_final_version.pdf?download
[3] http://www4.unfccc.int/sites/SubmissionPortal/Pages/Home.aspx

Introduction

In line with the APA co-chairs' objective for this session to "enable Parties to build an agreed basis for negotiations across the spectrum of APA issues" and instruction to the APA 3 co-facilitators to "work with Parties to streamline the informal notes; by reducing/removing duplications, clustering material – without removing any options from the table", the co-facilitators prepared a tool to navigate the 180-page informal note prepared during APA 1-4 as well as the submissions and interventions by Parties since APA 1-4.[4]

This document is not intended to replace the APA 1-4 item 3 informal note by the co-facilitators but to serve as a facilitative tool to help Parties "navigate" 180 pages of the APA 1-4 item 3 informal note.

It has been prepared under the co-facilitators' own responsibility and thus has no formal status. The content is not exhaustive and Parties may decide to provide additional views to this note. It does not represent agreed views, ideas or text nor does it attempt to draw any conclusions on possible areas of convergence or divergence. The order of the information contained in this note does not correspond to any hierarchy or sequencing of proposals according to convergence or importance.

The co-facilitators also recognize that nothing is finalized until the guidance on NDCs is finalized. The co-facilitators further recognize that there are varying views on the structure of the guidance, including on differentiation and scope of NDCs. There is no intention to prejudge or prejudice any next steps relating to the preparation of a draft negotiating text or the position of Parties on further guidance and its contents.

A wide range of strongly-held views on how to discuss the issues of scope of NDCs and differentiation were shared. While a number of Parties expressed the view that these issues should be discussed under each of the sub-items under this agenda item, a number of other Parties expressed the view that these issues should be discussed elsewhere under the process, and another number of Parties expressed the view that these issues were already treated within the overall architecture of the Paris Agreement.

[4] https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

I. Features of NDCs

A wide range of strongly-held views on how to discuss the issues of scope of NDCs and differentiation were shared. While a number of Parties expressed the view that these issues should be discussed under features, a number of other Parties expressed the view that these issues should be discussed elsewhere under the process, and another number of Parties expressed the view that these issues were already treated within the overall architecture of the Paris Agreement.

A. Identify and list existing features

Option 1:

- Art 2.1: NDCs to achieve the purpose of the agreement, promote low emissions and climate resilient development, make financial flows consistent with this and accelerate the development and transfer of technology; context of sustainable development and efforts to eradicate poverty;
- Art 2.2: equity, CBDRCC, national circumstances and differentiation;
- Art 3: National determination, include elements of mitigation, adaptation, financial support, technology development and transfer and capacity building;
- Art 4.1: long-term goals (peaking – slower for developing countries, and "a balance between anthropogenic emissions by sources and removals by sinks" by the second half of this century). "On the basis of equity", aggregable;
- Art 4.2: national determination, Parties pursue domestic mitigation measures, successive, maintain NDCs, unconditional component, successive increment;
- Art 4.3: progression, highest ambition, national circumstances, CBDRCC;
- Art 4.4: economy-wide absolute emission reduction targets by developed countries, leadership by developed countries, encouragement for developing country Parties to move over time towards economy-wide absolute emission reduction targets, differentiation;
- Art 4.5: support to developing country Parties, differentiation, conditional component;
- Art 4.6: LDCs and SIDS to prepare and communicate plans and actions for low greenhouse gas emissions development;
- Art 4.7: mitigation co-benefits resulting from Parties adaptation actions and/or economic diversification plans;
- Art. 4.8: clear, transparent and understandable;
- Art. 4.9: communication every five years, informed by global stocktake, NDCs to be either for a 5 or 10-year period;
- Art. 4.10: common timeframes;
- Art. 4.11: upward adjustment;
- Art 4.12: registry;
- Art 4.13: accounting, quantifiable;
- Art 4.15: consideration of response measures, quantifiable;
- Art 4.16-4.18: collaborative or joint action;
- Art. 4.19: successive increment in a long-term time series;
- Art. 7.1: achieve the purpose of the agreement;
- Art 9.1: differentiation;
- Art 9.3: differentiation;
- Art 9.5: differentiation;
- Art 9.7: differentiation;
- Art 10: differentiation;
- Art 11: differentiation;
- Decision 1/CP.21, paragraph 25: communication 9-12 months in advance of relevant CMA session;
- Decision 1/CP.21, paragraph 27: reference years or periods, coverage in sectors and gases, metrics and guidelines.

Option 2:

- Recognize the work carried out so far;
- Features of NDCs are outlined in [[Article 3][Article 4][Articles 3 and 4][the relevant provisions] of] the Paris Agreement;
- While the efforts and level of ambition communicated by Parties are nationally determined, NDCs should be prepared and communicated pursuant to the Paris Agreement and the guidance adopted by the CMA, as applicable;
- Flexibility related to the nature of the features and characteristics included in NDCs to be provided to LDCs and SIDS;
- Agrees to conclude the consideration of further guidance on features.

Option 3: no text

B. New/additional features

Option 1:

- Identification of unaccounted sectors;
- Identification of sectors included in transactions of Internationally Transferred Mitigation Outcomes;
- Quantified support assessment for developing country Parties;
- Quantified support disbursement and pledged;
- Summary of mitigation measures linked to bunker fuels;
- Low carbon and climate resilience development strategies;
- Low carbon long term development strategies;
- Quantifiability, in terms of CO_2e;
- Conditions and circumstances or specification of emissions reduction capacity without support;
- Coverage of all significant emission sectors and gases;
- Reflect a link to a Party's long-term strategy;
- To be based on real and meaningful data and/or baselines;
- Information related aspects: coverage of sectors and gases, reference years or periods, metrics and accounting applied;
- NDCs to be in line with domestic development or poverty eradication strategies.

Option 2: no text

C. Guidance/Elaboration on features

Option 1:

Guidance addressing all or a subset of features set out in A and B, where such guidance would assist Parties in preparing and communicating their NDCs, including inter alia on:

- Quantifiability of efforts in tonnes of CO_2e;
- Progression;
- Highest possible ambition;
- Use of common IPCC metrics;
- Coverage, sources and removals;
- Reference points;
- Time frames for submission;
- Target years;
- Outline of all key assumptions;
- Statement of nature of NDC - economy-wide absolute emission reduction target, economy-wide emission reduction or limitation target, or other;
- Domestic mitigation measures in place in support;
- Movement over time towards economy-wide emission limitation or reduction targets.

Option 2: no text

II. Information to facilitate clarity, transparency and understanding (ICTU)

A wide range of strongly-held views on how to discuss the issues of scope of NDCs and differentiation were shared. While a number of Parties expressed the view that these issues should be discussed under information, a number of other Parties expressed the view that these issues should be discussed elsewhere under the process, and another number of Parties expressed the view that these issues were already treated within the overall architecture of the Paris Agreement.

A. Objectives

- Facilitate the implementation of Article 4, paragraph 8, of the Paris Agreement;
- Enhance the clarity, transparency and understanding of Parties' NDCs, or contribute to a better understanding of NDCs;
- Be a tool or reference document to assist Parties in preparing and communicating their NDCs in line with the Paris Agreement;
- Assist Parties' domestic preparation of their NDCs, facilitate the exchange of best practices among Parties and contribute to raising public awareness of what Parties are going to do about climate change in the future;
- Enhance the transparency and predictability of climate action and foster trust among Parties;
- Facilitate the tracking of progress;
- Facilitate the aggregation and synthesizing of NDCs, including by the secretariat, also with a view to facilitating the global stocktake;
- Suitable for and relevant for the range of NDCs (target types, national capacities and circumstances) [and durable and designed to be relevant to absolute economy-wide emission reductions targets by developed country Parties, and over time economy-wide emission reduction or limitation targets by developing countries];
- Provide sufficient comparable information in the NDC submissions;
- Not present an additional burden on Parties, especially developing country Parties, in particular LDCs and SIDS;
- Not be prescriptive;
- Not aim to enable the quantification of NDCs or provide quantitative information;
- Not impose a common type of, or format for, NDCs.

B. Capacity of developing countries

- Developing countries, in particular LDCs and SIDS, require support in order to progressively improve the information included to contextualize their NDCs;
- Recognize different starting points and capacities;
- Flexibility to be provided to developing countries based on their NDC, in particular LDCs and SIDS, recognizing that LDCs and SIDS may communicate plans and actions for low GHG emissions development;
- Incentive mechanisms should be established by the CMA to encourage and support developing country Parties to prepare, communicate and implement their NDCs and to provide relevant information in a successive and durable manner;
- Provide continuous and adequate support to developing country Parties to identify their capacity-building needs and increase their capacity for enhancing the clarity, transparency and understanding of their NDCs over time;
- Consider to identify their capacity-building needs and increase their capacity for enhancing the clarity, transparency and understanding of their NDCs over time, including what support would be required relative to what is available;
- Work with partners to build the capacity to improve the provision of information over time and support the implementation of NDCs.

C. Procedural elements

a. Channel

- Vehicle for communicating is the NDC, submitted to the NDC registry;
- Parties are to put forward the information of NDCs when communicating their NDCs;
- ICTU to be provided in an information table that is annexed to the Party's NDC submission.

b. Timing/Application

- Second and subsequent NDCs;

- Parties to apply the guidance for information of NDCs to their subsequent NDCs (with the timeframe from 2031 onwards);
- Guidance not to apply retrospectively to NDCs (or INDCs) already submitted;
- Parties may elect to apply such guidance to their existing NDCs (most of which are pre-2030);
- LDCs and SIDS, in the light of their special circumstances, are encouraged to apply the guidance to the extent possible;
- The ICTU for the first NDCs to be provided as well with communication or update of those NDCs by 2020;
- The guidance on information for clarity, transparency and understanding of NDCs to be applied by each Party as it communicates or updates its NDC in 2020, as required under 1/CP.21 paragraphs 23 and 24;
- Parties may provide additional or updated information at any time.

c. Revision

Option 1:

- Review and, if necessary, revision of guidance at a future point following experience with implementation;
- The CMA to define the year of the first review of the guidance, with a view to revising it on a regular basis;
- After the first global stocktake.

Option 2: no text

D. Substantive elements

Section D1

The informal note by the co-facilitators issued at APA 1-4 (Final version of 13 November 2017) on pages 9-72 as well as the submissions and interventions by Parties since APA 1-4 contain views from Parties on the substantive elements relating to information to facilitate clarity, transparency and understanding of nationally determined contributions. We noted that through these inputs, Parties have proposed a variety of different approaches for structuring the substantial elements. The views submitted on pages 9-10, 18-20, 42-57 and in one submission[5] proposed that information elements on mitigation be structured based on paragraph 27 of decision 1/CP.21, and applicable to all Parties or depending on the type of mitigation target in the NDC. The views contained on pages 10-15 structure the substance to take reference from Article 3 of the Paris Agreement, with differentiated guidance for developed and developing country Parties. The views contained on pages 57-62 and in one submission[6], differentiate the applicability of the guidance on the basis of share of global emissions, GDP numbers, and per-capita cumulative historical emissions, respectively. The views contained on pages 15-18, 21-42, 55, 62-72 and in one submission[7] structure the substance along the elements of paragraph 27 as well as additional elements.

The following section D2 is our attempt to streamline the pages 9-72 containing Parties views on substantive elements relating to "information to facilitate clarity, transparency and understanding of nationally determined contributions" in a way that might help Parties to navigate the relevant ideas and elements contained in the inputs from Parties. Section D2 is not intended to prejudge or prejudice Parties positions and is also not intended to prejudge the varying views on the structure of the guidance.

This "navigation tool" does not replace the APA 1-4 agenda item 3 informal note by the co-facilitators until Parties decide otherwise. To provide Parties with the assurance that their proposals in relation to "information to facilitate clarity, transparency and understanding of nationally determined contributions" are preserved and kept on the table the informal note by the co-facilitators issued at APA 1-4 (Final version of 13 November 2017) is virtually annexed to this document, available at: https://unfccc.int/files/meetings/bonn_nov_2017/in-session/application/pdf/apa_3_informal_note_final_version.pdf.

[5] Submission by Turkey received on 3 May 2018: https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

[6] Submission by India received on 3 May 2018: https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

[7] Submission by African Group of Negotiators (AGN) received on 9 April 2018: https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

Section D2

This document is not intended to prejudge or prejudice any next steps relating to the preparation of a draft negotiating text or the position of Parties on further guidance and its contents. It is also not intended to replace the APA 1-4 agenda item 3 informal note by the co-facilitators but to serve as a facilitative tool to help Parties "navigate" 180-pages of the APA 1-4 agenda item 3 informal note. It does not represent agreed views, ideas or text nor does it attempt to draw any conclusions on possible areas of convergence or divergence. The order of the elements and related proposals contained in this note does not correspond to any hierarchy or sequencing according to convergence or importance. The co-facilitators also recognize that nothing is finalized until the guidance on NDCs is finalized.

With regard to information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28, various Parties have recalled that paragraph 27 of 1/CP.21 states the following:

> *"Agrees that the information to be provided by Parties communicating their nationally determined contributions, in order to facilitate clarity, transparency and understanding, may include, as appropriate, inter alia, quantifiable information on the reference point (including, as appropriate, a base year), time frames and/or periods for implementation, scope and coverage, planning processes, assumptions and methodological approaches including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals, and how the Party considers that its nationally determined contribution is fair and ambitious, in the light of its national circumstances, and how it contributes towards achieving the objective of the Convention as set out in its Article 2."*

There is no agreement whether the following elements would apply to all or to a group of Parties.
Various views were expressed on whether there should be different applicability for the following elements, such as one or more of the below:

- All Parties to provide information on all the following elements, or each Party to provide information on all the following elements depending on the contents of its NDC; or
- Developed country Parties to provide information on all the following elements and Developing country Parties to provide information at their discretion/provide information on the following elements over time; or
- Those parties with GDP/emissions/per capita cumulative historical emissions above a particular level to provide information on all the following elements and other Parties to provide information at their discretion/provide information on the following elements over time.

Streamlined list of substantive elements

Quantifiable information on the reference point (including, as appropriate, a base year)

- Information on:
  - The base year and/or reference period;
  - Conditions and point in time under which the base point/year/baselines/reference level will be updated, if applicable;
  - Parameters used to formulate the mitigation contribution;
  - Indicators used to quantify the reference point (metrics, source data, values).

Time frames and/or periods

- Information on:
  - Time frame and/or period for implementation;
  - The target being a single-year or a multi-year target, if applicable;
  - Cross reference to the consideration by the CMA of Article 4.10;
  - PLACEHOLDER outcome of common time frames under SBI.

Scope and coverage;

- Information on:
  - Coverage of NDC, in relation to the IPCC guidance on national greenhouse gas inventories, including on sectors, gases, categories, including land categories, if applicable, pools, activities;
  - Definitions of the sectors and/or the categories used;
  - The difference if the definition of a sector or category varies from definitions used in the national inventory report and/or by the IPCC;
  - Whether categories of anthropogenic emissions and removals reflect continued coverage of categories covered in previous NDCs;
  - How the NDC has considered the encouragement to include all categories of anthropogenic emissions and removals;
  - Move over time to economy-wide emission reduction or limitation targets;
  - Other GHGs included following review by the UNFCCC of IPCC guidelines;

- Excluded sectors, gases or categories;
- The timeline for economy-wide coverage, if applicable;
- The significance of that gas or sector in national emissions, if applicable;
- Whether the Party intends to use voluntary cooperation under Article 6;
- Whether NDCs include mitigation, adaptation and/or means of implementation;
- Percentage of the national net GHG emissions;
- Geographical coverage.

Planning processes;

- Information on:
  - Domestic planning processes in relation to the NDC, as appropriate including, as applicable, on:
    - laws, policies, legal and institutional frameworks, plans and processes relevant for the NDCs;
    - domestic planning processes that Parties have undertaken to determine their NDC;
    - domestic mitigation measures aimed at achieving the NDC;
    - institutional responsibilities;
    - stakeholder consultations and other processes to achieve the objectives of the NDC, including with indigenous peoples; local communities; elders and youth; just transition; gender; human rights; other important considerations;
    - process conducted in the design of the NDC;
    - how different public agencies and levels of government helped design the NDC.
  - Information gaps, barriers or issues that the Party faced during the NDC design process;
  - How the NDC relates to development plans or strategies;
  - How the NDC relates to poverty eradication plans or strategies;
  - How the NDC relates to long-term low greenhouse gas emission development strategies, referred to in Article 4.19, if applicable;
  - How the NDC has been informed by the outcomes of the global stocktake in accordance with Article 4.9 of the Paris Agreement, and the 2018 Talanoa Dialogue, if applicable; [8]

Assumptions and methodological approaches

- Information on:
  - Approaches that will be used for accounting for anthropogenic greenhouse gas emissions and removals, including on:
    - how the approach is consistent with the NDC and the Party's national circumstances;
    - the methodological approach used to estimate emissions and removals towards their NDC and clarify which sources and sinks are not accounted for, if relevant;
    - if the approach will vary by sector or activity, describe each approach in detail.
  - How the base year(s)/reference indicator(s)/baseline(s) and or reference levels are constructed, including parameters, key assumptions, definitions, methodologies, data sources, models used;
  - Methods and assumptions related to main drivers of national GHG emissions that allow to understand the evolution of those emissions as well as their expected value in the target year;
  - Quantification of emission reductions in tonnes of CO_2 or CO_2 equivalent;
  - Use of the IPCC methodologies and metrics for estimations of GHG emissions and removals, if appropriate in accordance with:
    - methodologies and common metrics assessed by the IPCC and adopted by the CMA;
    - the accounting guidance (if appropriate);
    - 1/CP.21 paragraph 31(a);
    - decision XXX and YYY of the CMA, respectively.
  - Assumptions and methodological approaches specific to LULUCF, forests and REDD+, if included in NDC:
    - treatment in NDC (e.g. accounting like any other sector, sectoral target);
    - accounting approach (e.g. land-based vs. activity-based), in accordance with the guidance decided by the CMA;
    - use of base years/base periods/reference levels;
    - information on reference level, if this accounting approach is used, and its relation to the overall baseline;
    - coverage of activities/categories or sub-categories/pools, including HWPs/fluxes/gases (comprehensive/partial);
    - intention to exclude emissions from natural disturbances and provisions to be applied;
    - treatment of HWP, natural disturbance, legacy effects, other;

[8] Some Parties have suggested placing this under "Fairness and Ambition."

- linkage to IPCC categories/pools;
- if using managed land proxy, specify which land is classed as managed;
- construction of any specific baselines for land use categories/activities.

- The intended use of voluntary cooperation under Article 6, in accordance with the guidance decided by the CMA, including as appropriate:
  - the intended accounting approach to be used in accordance with relevant guidance;
  - a description of how these markets may be used, including the estimated volume of internationally transferred mitigation outcomes that may be used towards the achievement of the nationally determined contribution, or transferred to another stakeholder, or another Party for use towards a nationally determined contribution.
- Intended or proposed domestic mitigation measures that the Party will pursue to implement its NDC in accordance with Article 4.2 of the Paris Agreement;
- Pursuant to Article 4.7 of the Paris Agreement on mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans;[9]
- How the Party will ensure the methodological consistency between the communication and implementation of its NDC;
- Any changes that may occur during implementation and that affect the NDC: be reflected in the progress report as referred to in Art. 13.7 (b) of the Paris Agreement;
- How any existing methods and guidance under the convention and Kyoto Protocol has been taken into account.

Fairness and ambition

- Information on:
  - How the party considers that its NDC is fair and ambitious, in the light of its national circumstances;
  - Fairness considerations of efforts such as approaches and concepts that the Party has used to operationalize equity and fairness considerations;
  - How the Party's successive nationally determined contribution will represent a progression beyond the Party's then current nationally determined contribution and reflect its highest possible ambition, reflecting its common but differentiated responsibilities and respective capabilities, in the light of different national circumstances, as per Article 4.3 of the Paris Agreement;
  - How the Party has addressed Article 4.4 and Article 4.6 of the Paris Agreement;
  - How inputs from the best available science was considered in the Party's NDC, in a view of the UNFCCC and the Paris Agreement goals;
  - Emissions levels or trajectory under the NDC compared to the appropriate counterfactual (e.g. BAU scenario, historic reference year etc.);
  - Features of geography, climate or economy that set practical limits on ambition;
  - The conditional part of the contribution, if relevant; [10]
  - How the NDC contributes towards achieving the objective of the Convention as set out in its Article 2;
  - How the NDC is consistent with the global temperature goal as described in Article 2.1(a) of the Paris Agreement;
  - How the NDC is consistent with the collective aim to reach global peaking of GHG emissions as soon as possible and undertake rapid reductions thereafter (Article 4.1);
  - How the Party considers that its efforts foster low greenhouse gas emissions development in a manner that does not threaten food production;
  - How the Party considers that its efforts are strengthening the global response to the threat of climate change and foster low greenhouse gas emissions development, in the context of sustainable development and efforts to eradicate poverty and in a manner, that does not threaten food production;
  - How its NDCs are in line with its long-term low-emission development strategy and mitigation goal.

[9] Some Parties have suggested placing information on the type of their mitigation contribution under "Fairness and ambition"

[10] Some Parties have suggested to place this under "Planning Processes"

Various views were expressed by Parties on whether the following elements should be included or not. These views include:

- These elements should not be contained in the guidance; or
- These elements should be contained in the guidance and applicable to different types of mitigation targets.

Streamlined list of substantive elements

Additional general information on NDC, incl. information on the elements under Article 4

- Information on:
  - Specific information applicable to Parties that decided to act jointly under Article 4.2 of the Paris Agreement, including the Parties that agreed to act jointly and the terms of this agreement, in accordance with Article 4.16 – 4.18 of the Paris Agreement;
  - How Parties take into consideration the concerns of Parties with economies most affected by the impacts of response measures, particularly developing country Parties;
  - Information pursuant to article 4, paragraph 7 of the Paris Agreement on mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans;
  - Additional information relevant to the clarity, understanding and transparency of the NDC, noting that such information would not be subject to review under article 13;
  - Specific information on compliance to implementation;
  - Specific information on review & verification;
  - Information on mitigation, adaptation and means of implementation: include, as appropriate, the items in the information list, as set out in paragraph 27 of decision 1/CP.21;
  - Sustainable life styles;
  - Best practices and experience related to the preparation of the NDCs;
  - Potential climate benefits and co-benefits in other areas resulting from the implementation of the NDCs;
  - Measures and policies related to the implementation of the NDCs;
  - Information on several or all of the items the items listed in paragraph 27 of decision 1/CP.21;
  - Whether their NDCs include mitigation, adaptation and/or support.

Additional information on the mitigation target of the NDC;

- Description of the target/of each of the different targets if there are several
  - General description of the mitigation contribution [, including as appropriate a quantitative description of the target, type of target, headline percentage reduction, and/or policy objective] [, including on:
    - sub-targets and sectoral mitigation plan;
    - conditional part of the contribution, if relevant;
    - whether the target is a single-year or a multi-year target;
    - criteria for determining targets;
    - voluntary indicators/parameters which are deemed necessary by Parties, considering national capacity and needs;
    - mitigation costs;]
  - Description how the contribution is expressed: e.g. as point target, carbon budget;
  - Information on economy-wide absolute emission reduction targets, if applicable, including:
    - general information in paragraph 27 of decision 1/CP.21 and other information as set out in decision 2/CP.17 and 19/CP.18;
    - information on the implementation of article 4 paragraph 15;
    - quantitative estimated effects resulting from the mitigation component of their NDCs;
    - existing and envisaged policies and measures to support the implementation of their emission reduction targets;
    - intentions to use ITMOs under Article 6 of the Paris Agreement; and
    - how the mitigation component of their NDCs could demonstrate their leadership in mitigating climate change;
    - information on measures relevant to the implementation of their targets at the domestic and international levels.
  - Information on domestic measures, including both existing and anticipated additional laws, plans and policies;
  - Information on international measures, including joint implementation as set out in Articles 4.16-4.18 of the Paris Agreement and the intention to use international transferred mitigation outcomes under Article 6 of the Paris Agreement;
  - Additional information on mitigation co-benefits resulting from Parties' adaptation actions and/or ecoromic diversification plans;
  - Specific information on the implementation of Article 4.15 of the Paris Agreement;

- Information on their enhanced mitigation efforts and information on possible benefits and effects to be achieved correspondent to different scales of support to be received;
- Mitigation information, on several or all of the items listed in paragraph 27 of decision 1/CP.21;
- Expected emissions trajectory that will be followed by the Party to meet its mitigation goal;
- Reported emission level changes due to improvements in transparency, accuracy, completeness, comparability and consistency of data, if applicable;
- Indicators used to track progress and to assess the attainment of the objective.

Additional information on multiple or different types of mitigation targets in NDCs:

- If the Party has referred to an emissions reduction or limitation target: information relating to an absolute, economy-wide emissions reduction or limitation target, if relevant, including:
  - expected emissions level in base year and target year for fixed level target;
  - headline number in terms of emission reduction in % relative to the base year;
  - further information to help understand the NDC;
  - multi-year or single year targets (budget-based or single year approach).
- If the Party has referred to a BAU baseline or scenario: information relating to the construction of base years/baselines/reference levels including assumptions and parameters, if relevant, including on:
  - expected emissions level in the target year for mitigation targets based on BAU deviation;
  - headline number in terms of emission reduction in % relative to the base year;
  - the quantified value of the base year and target year, should a projected baseline be used;
  - baseline, including emissions level in terms of CO_2e;
  - quantifiable information on the assumptions and methodologies used to construct trajectories and any projected baseline [, and whether these assumptions are consistent overtime];
  - use of projection based baselines and/or reference levels, including coverage of policies and measures and projection methodology/model;
  - policies and measures included/excluded in the baseline, and on what basis?
  - the approach used to establish a projected baseline, if any;
  - model used to develop BAU baseline;
  - whether the baseline is static or dynamic.
- If a Party has referred to emission intensity: information relating to the intensity target, if applicable, including on:
  - expected emissions intensity in the target year for mitigation intensity targets;
  - quantified target level of emissions or emission reduction per unit of GDP, unit of product/output or population, or another indicator;
  - the level of emissions intensity in the base year/for the baseline;
  - index value for the base year;
  - headline number in terms of intensity reduction in %;
  - quantifiable information on the assumptions and methodologies used to construct trajectories and any intensity target [, and whether these assumptions are consistent overtime];
  - data sources [for the index value];
  - source and type of GDP used, if applicable;
  - past trends;
  - projections, if available;
  - timing and parameters of updates.
- If a Party has referred to an emission peaking target: information relating to the emission peaking target, if applicable, including on:
  - peaking year;
  - expected emissions level in peaking year and emissions trajectory towards it for peaking emissions target, if available;
  - expected rate of emissions decline after peak, if available.
- If a party has referred to the implementation of policies and measures: information relating to the policy and measures, if applicable, including on:
  - qualitative description of the policies and measures, including on mitigation co-benefits resulting from adaptation actions and/or economic diversification plans;
  - quantitative information on expected emissions from the policies and measures (if possible) [or avoided from the policies and measures in terms of CO_2e];
  - description of methodological approaches used to measure impact of policy, plan or action;
  - estimated quantified emissions impact (if available) and underlying assumption;
  - base year(s) for policy objectives that are part of the contribution such as increasing energy efficiency or forest cover;
  - non-GHG contribution including implementation of policies and measures;

- explanation on how to track the progress in implementation of the contribution, including, if applicable, identifying quantifiable indicators;
- Indicators the party will use to assess the attainment of the objective;
- clear non GHG goals.

- If a party has referred to mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans: technical information on mitigation contributions as necessary, including if available:
  - description of actions, including diversification plans;
  - indicators the party will use to assess the attainment of the objective;
  - information, if applicable, on how adaptation actions and/or economic diversification plans contribute to mitigation outcomes of the NDC;
  - estimated impact of adaptation actions in emissions levels;
  - any additional technical information the Party deems relevant to specify their GHG and/or non-GHG mitigation contributions, including related mitigation co-benefit resulting from Parties' adaptation actions and/or economic diversification plans, and other kinds of contributions.
- If a Party has referred to achieving carbon/emission neutrality: information relating to the achieving carbon/emission neutrality, if applicable, including on:
  - definition of carbon or emission neutrality;
  - accounting approach used for carbon neutrality;
  - how emissions from the land sector will be accounted for;
  - whether and to what extent units from international market mechanisms or other compensation activities/credits will be used to reach target.
- PLACEHOLDER for specific guidance as per type of target.

Various views were expressed by Parties on whether the following elements should or should not be included in the guidance, or whether they are in or out of the mandate of APA 3. These views include:

- These elements are outside the mandate of this agenda item and hence there should be no text; or
- These elements are in the mandate of this agenda item and hence should be included in the guidance.

Streamlined list of substantive elements

Information on adaptation:

- Information on:
  - If a Party included an adaptation communication as a component of its NDC: follow the guidance being developed under APA agenda item 4;
  - NDC guidance for adaptation actions and/or economic diversification plans resulting in mitigation co-benefits;
  - The adaptation component of the NDC, both on actions and support provided and needed, as appropriate, in accordance with Articles 7, 9, 10 and 11 of the Paris Agreement;
  - Adaptation efforts in their NDCs;
  - Relevant information as set out in paragraph 27 of decision 1/CP.21 and information related to the adaptation communication referred to in Articles 7.10 and 7.11 of the Paris Agreement, taking into account the outcome of APA agenda item 4;
  - Additional specific information on Parties' adaptation actions and/or economic diversification plans that result in Mitigation co-benefits;
  - Adaptation efforts and needs in the NDC, if applicable;
  - General information of NDCs above, if applicable and the outcome of APA agenda item 4.

Information on support

- Information on:
  - Developed country Parties: indicative quantitative and qualitative the information on provision and mobilization of support in accordance with Article 9.5 and its related guidance:
    - and 3, 4.5, 4.8, 10 and 11 of the Paris Agreement and paragraphs 27 and 55 of decision 1/CP.21;
    - as well as taking into account relevant information requirements as set out in decision 19/CP.18.
  - Other Parties are encouraged to provide or continue to provide such information voluntarily;
  - Developing country Parties: information on how enhanced support will allow for higher ambition in their efforts;
  - Developing country Parties: information on finance, technology and capacity-building support needed related to implementation of their NDCs;
  - Cross-reference to negotiations on finance.

Information on finance;

- Developed countries parties: quantified information on provision of finance support in their NDCs, including the following information:
  - base year;
  - period for implementation;
  - quantitative amount in the following two years and five years;
  - sources, including ratio between public and other resources;
  - delivery channels;
  - areas and priorities of support;
  - relevant assumptions and methodologies for accounting the financial resources, and [, estimating public finance, identifying resources mobilized by public interventions and other policies and attributing private investment];
  - fairness and ambition why such financial resources are new and additional and how such financial support will assist developing country Parties to implement their NDCs;
  - actions to make available the public finance, policies to attract finance flows from other resources and the causality between public interventions and mobilized investments.
- Other Parties are encouraged to provide or continue to provide such information voluntarily;
- Developing country parties: information on finance support needed in relation to implementing their NDCs.

Information on technology;

- Developed countries parties: quantifiable information on provision of technology development and transfer support in their NDCs, including the following information:
  - types of support;

- base year;
- period for implementation;
- relevant amount of financial resources to be provided;
- delivery channels;
- areas and priorities of support;
- plans and policies [to encourage the participations by business and research institutes];
- measures on incentivizing innovation, promoting international collaboration on R&D, demonstration and deployment and facilitating the access to technologies and address barriers to their transfer to developing countries;
- programmes and projects to be conducted by public agencies;
- relevant methodologies and assumptions on estimating their support;
- [fairness and ambition, including] How such support will assist developing country Parties to implement their NDCs and increase their access to climate related technologies.

- Other Parties are encouraged to provide or continue to provide such information voluntarily;
- Developing countries parties: information on technology development and transfer support needed in relation to implementing their NDCs.

Information on capacity building;

- Developed countries parties: information on provision of capacity-building support in their NDCs, including the following information:
  - types of support;
  - base year;
  - period for implementation;
  - relevant amount of financial resources to be provided;
  - delivery channels;
  - areas and priorities of support;
  - policies, programmes and projects of capacity-building;
  - relevant methodologies and assumptions on estimating their support, and
  - how such support will assist developing countries to strengthen their capacities on combating climate change.
- Other Parties are encouraged to provide or continue to provide such information voluntarily;
- Developing countries parties: information on capacity-building support needed in relation to implementing their NDCs.

Information on support needs/received.

- Developing country Parties: information on the costs and barriers on implementing their NDCs and needs on finance, technology and capacity-building support.

III. Accounting for Parties' NDCs

A wide range of strongly-held views on how to discuss the issues of scope of NDCs and differentiation were shared. While a number of Parties expressed the view that these issues should be discussed under accounting, a number of other Parties expressed the view that these issues should be discussed elsewhere under the process, and another number of Parties expressed the view that these issues were already treated within the overall architecture of the Paris Agreement.

A. Understanding of accounting

Option 1:

- A procedural obligation as set out in Article 4.13 of the Paris Agreement;
- Being responsible for NDCs;
- Promote transparency to enhance the mutual trust among Parties;
- Demonstrating the achievement of the objectives;
- "Accounting for" is equivalent to accountability, and to the "information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4";
- Compare the intended value of the indicators in the target year reflecting NDCs, with the actual value in the year of tracking progress or target year;
- The process where information from national greenhouse gas inventories and other sources is used to track progress and compare outcomes against NDCs;
- A set of methodologies used to measure implementation of NDC including anthropogenic emissions/removal of GHG;
- A common tool for having NDC implementation progress being monitored, tracked, and aggregated;
- Assess what has been accomplished, after considering use of internationally transferred mitigation outcomes, emissions and removals from the land sector, and the avoidance of double counting;
- Specific methodologies and approaches are not common, "one size fits all" or mandatory for all.

Option 2: no text

B. Objectives

Option 1:

- Ensure that the principles contained in Article 4, paragraph 13, of the Paris Agreement are implemented in the process of reporting and tracking progress with implementing and achieving NDCs;
- Promote and ensure environmental integrity, transparency, accuracy, completeness, comparability and consistency, and to ensure the avoidance of double counting;
- Preserve the national determination of NDCs by respecting the accounting approaches embedded in their NDCs, which correspond to their highest possible ambition in the light of different capacities and national circumstances;
- Reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances, stated in Article 2.2 of the Paris Agreement, particularly in line with the diversity of NDCs;
- Promote mutual trust among Parties and to provide the public a clear, accurate and comprehensive explanation on what Parties are planning to do on climate change;
- Assist Parties in fulfilling existing obligations under the Paris Agreement Article 4;
- Provide clear methodological approaches to estimate data;
- Provide guidance and/or support on how to undertake a quantitative assessment on the achievement of its NDC;
- Link between the NDCs and the information provided under the Enhanced Transparency Framework;
- Allow Parties to demonstrate that their most recent emission levels are consistent with targets, in accordance with the parameters and indicators they have set out in their own NDCs;
- Ensure no backtracking from existing requirements;
- Determining the aggregate impact of NDCs in relation to the long-term temperature goal under the Paris Agreement, in the context of Article 4.1;
- Facilitate understanding of mitigation effects in the implementation and achievement of NDCs;
- Be a tool or reference document to assist Parties in preparing and communicating their NDCs in line with the Paris Agreement and decision 1/CP.21;
- Ensure that developed country Parties are taking the lead that they have been mandated to take under Articles 4.4 and 9.3;

- The guidance to take into consideration that Parties will improve environmental integrity, transparency, accuracy, completeness, comparability and consistency of their accounting over time;
- Ensure that NDCs must deliver real, permanent, additional and verified mitigation outcomes, avoid double counting of effort, and achieve a net decrease and/or avoidance of greenhouse gas emissions.

Option 2: no text

C. Capacity of developing countries

- In accordance with Article 13, paragraph 14 and Article 13, paragraph 15, support to be provided to assist developing country Parties in the accounting of their NDCs, including integrating and incorporating accounting elements in national MRV systems;
- Flexibility to be provided to developing country Parties in the scope and level of details related to application of the relevant guidance;
- Least developed countries and small island developing States may prepare and communicate strategies, plans and actions for low greenhouse gas emissions development reflecting their special circumstances (Article 4.6);
- Continuous and adequate support to be provided to developing country Parties to increase their relevant capacities on implementing the guidance for accounting;
- Capacity must be addressed through strong and sustained capacity building support and frameworks for developing countries – not in the guidance, which should be common and applicable to all;
- Recognize the special circumstances of LDCs and SIDS in terms of the accounting provisions applied, and that progressive improvement in accounting systems is dependent on support provided, in the scope and level of details related to application of the relevant guidance, with specific accounting approaches in developing country Parties' NDCs to be nationally-determined by the Parties concerned, in line with the general guidance referred to in Article 4.13 of the Paris Agreement and paragraph 31 and 32 of decision 1/CP.21;
- Incentivizing mechanisms to be established by the CMA to encourage and support developing country Parties to apply the guidance for accounting;
- Guidance on accounting to accommodate different national capacities and national circumstances of Parties, and recognize different starting points;
- The adoption of further requirements to developing countries is contingent upon the provision of new, additional and adequate resources to meet their agreed full costs, or a portion of those costs.

D. Drawing from approaches under the Convention and the Kyoto Protocol[11]

- Approaches and institutional arrangements established under the Convention and Kyoto Protocol offer valuable lessons and approaches for the development of an accounting system under the Paris Agreement;
- The guidance for accounting for mitigation targets in the NDCs could be on the basis of the experience from the application of the accounting rules for quantified emission limitation or reduction commitments under the Kyoto Protocol, bearing in mind the difference between single-year targets in the NDCs and multi-year targets under the Kyoto Protocol;
- Use of GHG inventories for the accounting for their NDCs when NDCs are expressed in terms of GHG emissions;
- Guidance related to emissions and removals from LULUCF that refers to approaches under the Convention and its legal instruments on which Parties could draw from;
- Outline of the existing methods and guidance under the Convention and IPCC with references to the appropriate decisions and/or IPCC Publications;
- Describe how accounting approaches have been drawn from existing approaches under the Convention and its related legal instruments.

E. Procedural elements

a. Channel

Option 1:

- In the NDCs documents;
- Report through the Enhanced Transparency Framework;

[11] More detailed views on which existing approaches under the Convention and its Kyoto Protocol could be drawn on is contained in Annex I.

- Report the relevant information related to paragraph 31 (a)-(d) of decision 1/CP.21 and ensure the methodological consistency in their reports on the implementation under the transparency framework;
- PLACEHOLDER cross reference to guidance on Article 13.

Option 2: no text

b. Timing/Application

- Accounting guidance to apply to the second and subsequent NDCs and Parties may elect to apply such guidance to their first nationally determined contribution;
- The guidance on accounting to be applied to the NDC relevant from 2026;
- Apply the guidance for accounting in their subsequent rounds of NDCs (from 2030 onwards). Parties may elect to apply the guidance for accounting in their NDCs up to 2030;
- Apply the following guidance for accounting of NDCs for the first NDC on the basis that:
    - They voluntarily elect to apply the guidance for the first NDC; or
    - They wish to avail themselves of Article 6, paragraph 2 or Article 6, paragraph 4 of the Paris Agreement in the achievement of the first or subsequent NDC.

c. Revision

Option 1:

- Review and, if necessary, revision of guidance at a future point following experience with implementation;
- Subsequent updates to the guidance to address any outstanding gaps and/or make further incremental improvements, based on insights from collective review processes such as the 2018 Facilitative Dialogue and 2023 global stocktake;
- The CMA to define the year of the first review of the guidance, with a view to revising it on a regular basis.

Option 2: no text

F. Specific elements

Section F1

The informal note by the co-facilitators issued at APA 1.4 (Final version of 13 November 2017) on pages 80-180 as well as the submissions received by Parties[12] since APA 1.4 contain views from Parties on the substantive elements relating to the accounting for Parties' nationally determined contributions. We noted that through these inputs, Parties have proposed a variety of different approaches for structuring the substantial elements. The views submitted on pages 80, 87-91, 133-150 and in one submission[13], proposed accounting elements on mitigation, be applicable to all Parties and/or depending on the type of mitigation target in the NDC. The views contained in pages 80-83 structure the accounting elements to take reference from Article 3 of the Paris Agreement, with differentiated guidance for developed and developing country Parties. The views contained in pages 150-172 and in one submission,[14] differentiate the applicability of the guidance on the basis of total GHG emissions, GDP numbers, and per capita cumulative historical emissions, respectively. The views contained on pages 83-87, 91-133, 148, 172-180 as well as in one submission[15] provide accounting elements on mitigation and additional elements.

The following section F2 is our attempt to streamline the pages 80-180 containing Parties views on substantive elements relating to "accounting for Parties' nationally determined contributions" in a way that might help Parties to navigate the relevant ideas and elements contained in the inputs from Parties. Section F2 is not intended to prejudge or prejudice Parties positions and is also not intended to prejudge the varying views on the structure of the guidance.

This "navigation tool" does not replace the APA 1-4 agenda item 3 informal note by the co-facilitators until Parties decide otherwise. To provide Parties with the assurance that their proposals in relation to "accounting for Parties'

[12] Submission portal: http://www4.unfccc.int/sites/SubmissionPortal/Pages/Home.aspx

[13] Submission by Turkey received on 3 May 2018: https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

[14] Submission by India received on 3 May 2018: https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

[15] Submission by African Group of Negotiators (AGN) received on 9 April 2018: https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-3/submissions-received-on-apa-item-3

nationally determined contributions" are preserved and kept on the table, the informal note by the co-facilitators issued at APA 1-4 (Final version of 13 November 2017) is virtually annexed to this document, available at: https://unfccc.int/files/meetings/bonn_nov_2017/in-session/application/pdf/apa_3_informal_note_final_version.pdf.

Section F2

This document is not intended to prejudge or prejudice any next steps relating to the preparation of a draft negotiating text or the position of Parties on further guidance and its contents. It is also not intended to replace the APA 1-4 agenda item 3 informal note by the co-facilitators but to serve as a facilitative tool to help Parties "navigate" 180-pages of the APA 1-4 agenda item 3 informal note. It does not represent agreed views, ideas or text and nor does it attempt to draw any conclusions on possible areas of convergence or divergence. The order of the elements and related proposals contained in this note does not correspond to any hierarchy or sequencing according to convergence or importance. The co-facilitators also recognize that nothing is finalized until the guidance on NDCs is finalized.

With regard to accounting for Parties' nationally determined contributions, as specified in paragraph 31, various Parties have recalled that Article 4, paragraph 13 of the Paris Agreement, and paragraph 31 of decision 1/CP.21 state the following, respectively:

> Article 4, paragraph 13 of the Paris Agreement: *"Parties shall account for their nationally determined contributions. In accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting, in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement."*
>
> Paragraph 31 of decision 1/CP.21: "*Requests the Ad Hoc Working Group on the Paris Agreement to elaborate, drawing from approaches established under the Convention and its related legal instruments as appropriate, guidance for accounting for Parties' nationally determined contributions, as referred to in Article 4, paragraph 13, of the Agreement, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its first session, which ensures that:*
>
> *a) Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;*
>
> *b) Parties ensure methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions;*
>
> *c) Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions and, once a source, sink or activity is included, continue to include it;*
>
> *d) Parties shall provide an explanation of why any categories of anthropogenic emissions or removals are excluded;"*

There is no agreement whether the following elements would apply to all or to a group of Parties.
Various views were expressed on whether there should be different applicability for the following elements, such as one or more of the following:

- All Parties to apply the guidance on all the following elements, or each Party to apply the guidance on all the following elements depending on the contents of its NDC;
- Developed country Parties to apply the guidance on all the following elements and developing country Parties to apply the guidance at their discretion/apply the guidance on the following elements over time.
- Those parties with GDP/emissions/per capita cumulative historical emissions above a particular level to apply the guidance on all the following elements and other Parties to apply the guidance at their discretion/apply the guidance on the following elements over time.

Some parties are of the view that no guidance on accounting is necessary, as this should be addressed under APA 5 on transparency.

Streamlined specific elements

Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the CMA (decision 1/CP.21, para. 31(a)):

- Use GHG inventories under Article 13(7)(b) for the accounting for NDCs when NDCs are expressed in terms of GHG emissions;
- Use the most appropriate and scientifically accurate methodological approaches and metrics for estimating and accounting for anthropogenic GHG emissions and removals assessed by the IPCC;

- Strive to use of latest IPCC guidance for GHG estimation as adopted by the CMA;
- Use same methodologies and metrics throughout the timeframe of the NDC;
- Account for GHG emissions and removals by sinks using the 2006 IPCC guidelines, and any subsequent guidance adopted by the CMA;
- Take existing guidance into account if no CMA guidance exists;
- Use methodologies and metrics defined by the reporting guideline under the transparency framework;
- Follow the IPCC methodology by choosing the most appropriate IPCC guidelines in light of different capacities and circumstances;
- Use own methodologies and approaches to explain other aspects of the targets in NDCs, as appropriate; while making best endeavor to ensure methodological consistency between communication and implementation;
- Methodologies pursuant to article 4, paragraph 7 of the Paris Agreement;
- Methodologies related to the treatment of harvested wood products, natural disturbance, legacy effects, other.
- Express GHG mitigation contributions in terms of tCO_2e;
- Apply IPCC metrics
    - Most recent;
    - As adopted by CMA;
    - 100-year Global Warming Potential (GWP);
    - And the Global Temperature Potential (GTP);
    - As reported in GHG inventories for the assessment of individual and aggregate progress.

Parties ensure methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions (decision 1/CP.21, para. 31(b))

- Accounting guidance to elaborate what methodological consistency means and how it can be ensured based on existing IPCC guidance and answer questions such as how consistency can be applied to specific methodologies, and what 'communication' and 'implementation' means in paragraph 31;
- Accounting guidance to establish procedures that Parties should follow in case of methodological inconsistencies;
- Accounting guidance to include procedural guidance on updating/changing reference levels and/or baselines and on ensuring methodological consistency;
- Accounting guidance to establish procedures for how technical corrections to baselines/reference levels(s) to ensure consistency to be communicated and implemented.
- Ensure methodological consistency between:
    - The methodological approaches and definitions used, including base years, baselines, reference levels, and assumptions, to set the mitigation goal under its NDC (and also baselines/reference point) and the methodological approach used to measure and track progress in the implementation of NDC;
    - The methodological approach for accounting communicated consistent with decision XXX (ICTU), and the approach used to account for the implementation and achievement of the NDC submitted in accordance with Article 4 of the Paris Agreement;
    - The GHG estimations used as a basis for accounting, and GHG inventory;
    - The methodological approaches and data used for accounting, National GHG inventories and those used to calculate basepoint/baselines or reference point/period and set mitigation goals;
    - Accounting approaches, choice of assumptions and definitions used between communication of NDC and implementation, and throughout implementation period;
    - For the construction of baselines and reference levels, include information that allows for reconstruction, and include which and how historical and projected data have been taken into account;
- Ensure time series consistency;
- Use comparable methodologies and approaches to explain other aspects of mitigation component of NDCs, including domestic emissions, policies and utilization of international transferred mitigation outcomes.
- Updated information:
    - Periodically update the base year indicators, baselines, reference levels and/or projections as appropriate, taking into account new information, trends and incorporating any changes to coverage and methodologies;
    - Describe any updates to data and parameters, including baselines used during an implementation period [, as applicable to the indicator(s) the Party has decided to track progress;][, through their biennial reports under the transparency framework];
    - Report any updates at the earliest opportunity;
    - Describe any changes in approaches and assumptions, as relevant, between implementation periods, in a way that ensures comparability and the fulfilment of the other TACCC-principles [, through their biennial reports under the transparency framework];

- Describe any updates to data and parameters, including baselines used during an implementation period;
- Describe any changes in approaches and assumptions, as relevant, between implementation periods, in a way that ensures comparability and the fulfilment of the other TACCC-principles;
- Have a process for updating/ recalculating of data and initial benchmark/ parameters.

- Base year, baseline, reference level
  - Prepare and apply reference level(s)/baseline(s) that are transparent, real, verifiable and robust, including where applicable forest reference (emission) levels;
  - To the extent that a projected baseline is used, neither over nor underestimate the results that would have been expected in the absence of additional measures;
  - Provide a general description of how the base year indicator(s), baseline(s), reference level(s) and projection(s) was constructed, including:
    - data sets, approaches, assumption, models and relevant estimation methodologies;
    - policies and measures that have been included and their implementation timeframes, and for projections, reasons for exclusion of relevant policies and measures;
    - contributions from sub-national or sectoral baselines, reference levels and projections as relevant;
    - reference points or baselines constructed from historical averages, extrapolations, or modelled projections, as appropriate, including "off-the-shelf" and country-specific methodologies;
    - demonstrate that parameters and values used are consistent with historical and publicly available data;
    - use of accurate and verifiable data;
    - the indicator used to calculate GHG emissions intensity, including GDP and population, and its value in the base year and the target year.
- Maintain baselines or basepoints unchanged after communication, with the exception of technical corrections;
- Maintain method of comparison throughout implementation period;
- Projected baselines to be subject to a technical expert review upon communication, to assess consistency;

Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions and, once a source, sink or activity is included, continue to include it (decision 1/CP.21, paragraphs c and d).

- Strive to account for all categories of anthropogenic emissions or removals included in their NDC submitted in accordance with Article 4 of the Paris Agreement; [across the entire NDCs period][, preferably as an economy-wide GHG target (Art. 4.4)];
- Provide during the implementation period a description of sectors, gases, categories, pools covered and definitions;
- Prioritize their most significant and/or fastest growing emissions for inclusion, while also taking care not to over- or underestimate their real emissions;
- For GHG targets, provide at earliest opportunity during implementation period:
  - Description of sectors, gases, categories, pools covered; where they differ from inventory coverage and definitions;
  - Other definitions used as relevant (e.g. for forests).
- Once a source or sink is included continue to include it, provided that it still occurs;
- Define those categories and explain which methods they intend to apply for their estimation for categories that are not part of the IPCC guidelines;
- Describe any changes in coverage between implementation periods;
- Describe any changes in definitions between implementation periods;
- Information excluded categories:
  - Indicate the sources and sinks that are not considered in the NDC and explain the reasons for such exclusions;
  - Provide a timeline or improvement plan for inclusion of omitted categories in future.

Article 6

- *The work to be informed by the discussion on ITMOs under Article 6 of the Paris Agreement;*
- *Ensure coherence and relevant cross-references with the texts being prepared under Article 6;*
- *The Article 6 guidance to define corresponding adjustments that take into account the diversity, such as type and target year/period of NDCs;*
- *The Guidance to ensure that the mechanisms are additional to what would have occurred in occurred in their absence;*

- *A robust accounting framework with clear provisions on how to avoid double counting is a pre-requisite for use of internationally transferred mitigation outcomes or use of market-based units toward NDCs under Article 6;*
- *Guidance to include reporting on how parties will avoid environmental impacts, contribute to sustainable development and avoid adverse consequences to sustainable development and demonstrate additionality of Article 6 mechanisms;*
- *Guidance to cover avoidance of double counting in relation to use of Article 6 outcomes toward NDCs;*
- *Avoid double counting when using ITMOs to implement the mitigation component of NDCs, with further guidance to be elaborated under the SBSTA agenda item "matters related to Article 6 of the Paris Agreement";*
- *Internationally-agreed guidance must be in place before mitigation outcomes are transferred between Parties for use toward NDCs, and the proper application of this guidance must be a condition precedent for the recognition of transferred outcomes;*
- *Ensure that any emission reduction, removal, avoided emission, or mitigation outcome that is used by a Party toward its NDC cannot be re-used by that Party or be used by another Party toward its own NDC;*

- Parties who voluntarily agree to share or transfer ITMOs under Article 6 are both responsible for demonstrating the environmental integrity of those ITMOs when accounting for them toward their NDC;
- In accounting for credits/units used for achieving NDCs, follow the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, and the rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Agreement;
- When using mechanisms under Article 6, report on their national governance system, including their national transaction log and how the use of any mechanism under Article 6 of the Paris Agreement is consistent with the international accounting framework established by SBSTA through its work on developing rules, modalities and procedures for Article 6;
- For NDCs achieved in part through the use of internationally transferred mitigation outcomes, or in a country which has transferred internationally transferred mitigation outcomes for use by another stakeholder or another Party, accounting including the avoidance of double counting in accordance with guidance from Article 6;
- Parties to use the accounting balance for their use of voluntary cooperation under Article 6 and any additions/subtractions;
- Placeholder, pending further developments in relation to Article 6.

LULUCF, forests and REDD+

- *Guidance for accounting for emissions and removals from the land sector to be covered by accounting guidance in a general manner;*
- *Accounting guidance to accommodate REDD+ mitigation;*
- *Accounting guidance to cover natural disturbance and other land related topics not sufficiently covered by other guidance;*
- *Accounting guidance not to lead to any requirements on mitigation in agriculture.*
- *The contribution from forest and land use to represent real, permanent and verifiable emission reductions that would not occur irrespective of the Party's actions;*

- Parties to be encouraged to include the land sector in their NDCs, and those that include it to continue to do so in the future;
- Account for anthropogenic emissions and removals in the land sector consistent with paragraph 31 of decision 1/CP.21, and while taking into account existing methods and guidance as agreed under the Convention;
- Specify the approaches for each land categories/activities/elements, if necessary;
- Account for emissions and removals from land sector based different approaches, including:
    - Incorporate the emissions and removals from land sector with estimation of emissions from other sectors;
    - Separate the emissions and removals from estimation of emissions from other sectors. Parties to clarify which approach is applied.
- Ensure that the estimation of sources and sinks in land sector, as included in the NDCs and considering mitigation goals, are consistent with National GHG Inventories and address some specific issues, inter alia:
    - Natural disturbances in unmanaged lands, considering that natural disturbances in managed lands to be included in National GHG Inventories;

  - Consistent application of the IPCC guidelines across countries for estimating CO_2 emissions from harvested wood products;
  - Treatment of lagged emissions to avoid committed approaches, in line with the accuracy required for the National GHG Inventories;
  - Use of Managed Land Proxy.
- When accounting for Harvested Wood Products use a [production][common] approach, consistent with IPCC guidance;
- No text

Various views were expressed by Parties on whether the following elements should be included or not. These views include:

- These elements should not be contained in the guidance; or
- These elements should be contained in the guidance and applicable to different types of mitigation targets.

Streamlined specific elements

Tracking progress

- *Accounting guidance* to *include methodological approaches to develop appropriate indicators to understand progress on implementation of policies and actions that have the most significant impact on the NDC emission levels;*
- *Accounting guidance to provide support on how a Party could undertake a quantitative assessment on the achievement of its NDC (at the end of the implementation period).*

- Measure and track progress in the implementation and achievement of mitigation goals through the comparison of actual emissions and removals and/or indicators ex-post estimated against a baseline, reference point/period or expected emission level in the target year/period (according to the type of mitigation goal);
- Describe at the earliest opportunity, how they will track progress against their base year indicator(s), baseline(s), reference level(s) and/or projection(s);
- Use an accounting balance to track progress with quantified NDCs; an accounting balance is a structured summary of all relevant quantified components that were determined as being part of the NDC, combining the information from GHG inventories, accounting of LULUCF activities, and information from voluntary cooperation under Article 6 in a transparent manner;
- Identify the quantified value including emissions or emissions intensity in the base year and/or the other reference point and the accounting approaches, and provide that information is in accordance with the ICTU guidance;
- Assess the achievement of NDCs, and provide the information on the assessment and how they assess it in accordance with the reporting guideline under the transparency framework, after the end of the timeframe or the implementation period;
- Track progress in implementation and assess achievement of their NDCs including by:
    - Contribution expressed in absolute emissions:
        - Parties compare intended net emissions in the target year reflecting their NDCs, with actual net emissions in the year of tracking progress or target year based on the same assumptions and methodological approaches they used for preparing their NDCs;
        - Parties can take into account ITMOs in accordance with section II of this guidance.
    - Contribution expressed in emission intensity:
        - Parties compare intended net emissions intensity in the target year reflecting their NDCs, with actual net emissions intensity in the year of tracking progress or target year based on the same assumptions and methodological approaches they used for preparing their NDCs;
        - Parties can take into account ITMOs in accordance with section II of this guidance.
    - Non-GHG contribution implementation of policies and measures:
        - based on the indicators identified to assess the progress and achievement of the targets by Parties, Parties compare the intended value of the indicators in the target year reflecting their NDCs, with the actual value in the year of tracking progress or target year.
    - Non-GHG contributions including implementation of policies and measures:
        - Parties to explain how to track the progress in implementation of the contributions, including, if applicable, identifying the quantifiable indicators.
- Reports on progress will contain three streams:
    - The Objective stream estimates, calculates and updates the indicators that the Party chooses to define as the achievement of its NDC;
    - The results stream shows changes in net emissions and removals over time, including net transfers of ITMOs;
    - The Achievement stream compares the Results against the Objective to track progress and determine achievement of NDC.
- Reports on progress to be published in three stages:
    - The commencement report sets out the Party's accounting approach and compares its first-year Result to its estimated Objective, in order to establish a "starting point";
    - Update reports compare the most recent Result available to a revised estimate of the Objective, in order to track progress;

- The final report compares the final Results to the final Objective, in order to demonstrate achievement of the NDC.

Harmonization of accounting rules with those developed by ICAO and IMO

- *The Guidance to contain clear provisions on how to avoid double-counting, for example to prevent potential double-claiming under the UNFCCC, ICAO, IMOs;*
- *The Guidance to harmonize accounting rules with those developed by ICAO and IMO*

- Ensure transparency, clarity and understanding of what is reported by IMO and ICAO;
- No text.

Accounting for different or different types of mitigation targets of NDCs

- *Some provisions of the accounting guidance will be relevant to all NDCs, whereas others will be relevant only in certain circumstances based on the components determined as part of the NDCs;*
- *Accounting guidance to include additional guidance for Parties with mitigation targets that are based on strategies, plans and actions for low GHG emission development should be provided for the estimation of GHG impacts of policies or actions implemented;*
- *Additional guidance for Parties with mitigation targets that are based on strategies, plans and actions for low GHG emission development (or adaptation actions that could take the form of mitigation benefits) should be provided for the design of tracking indicators (i.e.: increase of renewable energies installed capacity (MW)) and the estimation of GHG impacts of policies or actions implemented.*

- For NDCs submitted in accordance with Article 4 of the Paris Agreement that include mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans, targets related to the implementation of specific policies and measures, or other targets not quantified in terms of greenhouse gasses, provide an estimation of the greenhouse gas impacts associated with the implementation and achievement, if applicable, of the target;
- PLACEHOLDER specific information for different types of NDCs.

Various views were expressed by Parties on whether the following elements should or should not be included in the guidance, or whether they are in or out of the mandate of APA 3. These views include:

- These elements are outside the mandate of this agenda item and hence there should be no text; or
- These elements are in the mandate of this agenda item and hence should be included in the guidance.

Many Parties expressed the view that capacity building should be provided for the implementation of this guidance and for improvement over time.

Various views were also expressed by Parties on whether developed country Parties should account for their NDCs on financial support, technology development and transfer and capacity-building.

Streamlined specific elements

Accounting for adaptation

- *Accounting for adaptation component of NDCs could be informed, if needed, by the discussions under APA Agenda Item 4 and the Adaptation Committee, the outcomes of which may form part of guidance for accounting as appropriate;*

- Account for relevant adaptation targets in their NDCs, as appropriate;
- Placeholder for outcome under agenda item 4.

Accounting for Support

- Developed country Parties to account for their contributions on provision of support in accordance with Articles 4.5, 4.13, 9.7, 10 and 11 and paragraph 57 of decision 1/CP.21;
- Developed countries to account for their NDCs on financial support in accordance with the modality to be developed referred to in paragraph 57 of decision 1/CP.21, in order to ensure the requirement of "new and additional" and avoid double counting on financial support;
- Developed countries to account for their NDCs on technology development and transfer and capacity-building, with a view to clarifying the definition and scope of technology development and transfer and capacity-building support, developing the appropriate methodologies to count and calculate the scale and possible effects of such support and avoiding the double counting;
- Developing countries to be encouraged to use clear, concise and transparent methodologies or approaches to explain the costs, barriers and support needed related to their NDCs.

ANNEX I: Drawing from existing approaches

- Approaches and institutional arrangements established under the Convention and Kyoto Protocol offer valuable lessons and approaches for the development of an accounting system under the Paris Agreement. Some of these include:
    - The importance of reliable national systems for the production of annual inventories;
    - The value of National registries, established according to common rules, with common definitions and functions, where the transfer of international units is contemplated;
    - Common reporting formats and metrics to enhance transparency, accuracy, completeness, consistency and comparability of inventories;
    - Expert reviews of inventories, with authority to recommend adjustments;
    - An international transaction log for the tracking and oversight of units and outcomes generated and/or transferred;
    - Individual unit identifiers and vintages of emission reductions;
    - Systems and tools to avoid double counting where transfers are contemplated;
    - Separate accounting modalities for the land use sector;
    - Systems to reflect and process a share of proceeds from market-related units toward adaptation;
    - Supplementary information addressing the land sector and emission projections;
    - The notion of supplementarity – that the major part of emission reductions reported by Parties should come from domestic mitigation efforts;
    - Ways to manage the issue of hot air / surplus, in the context of emissions trading or cooperative approaches;
    - Quantified approaches to protect the environmental integrity of domestic targets;
    - Eligibility rules and initial requirements for participation in transfers of internationally recognized units;
    - Compliance reviews to ensure inventory reporting of sufficient quality and consistency with accounting rules, where transfers of internationally-recognized units are involved;
    - The goals of transparency and the protection of environmental integrity that led to the establishment of these systems are equally present and relevant under the PA.
- Guidance related to emissions and removals from LULUCF that refers to approaches under the Convention and its legal instruments on which Parties could draw from and, if necessary, further explains how Parties could draw from this guidance under the Paris Agreement. Relevant decisions include inter alia:
    - Guidance on accounting for Harvested Wood Products (2/CMP.7, 2006 IPCC Guidelines, IPCC KP supplement);
    - Definition of LULUCF categories and activities (Annex to decision 16/CMP.1, para 1, 2/CMP.7, Annex to decision 13/CMP.1 IPCC 2006);
    - Guidance related to REDD+ (Decision 1/CP.16, 4/CP.15; 13/CP.19; 14/CP19)
    - Guidance on how to account for natural disturbances (IPCC KP supplement, decision 2/CMP.7);
    - Guidance on the use of reference levels in the LULUCF and REDD+ Decisions (2/CMP.6, 2/CMP.7, IPCC KP supplement, Decision 1/CP.16, 4/CP.15; 13/CP.19; 14/CP.19);
    - Procedure for technical corrections of forest reference levels to ensure methodological consistency (Decision 1/CMP.6, 2/CMP.7, 1/CMP16; 13/CP.19).

Draft elements for APA agenda item 4

"Further guidance in relation to the adaptation communication, including, inter alia, as a component of NDCs, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement"

Informal note by the co-facilitators – final iteration

9 May 2018

This informal note has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility, on the basis of the deliberations by Parties at this session and the views they have submitted. The content of this informal note is preliminary and should not be considered as final in any way; it is offered as a basis for work and it does not prejudge further work or prevent Parties from expressing their views at any time. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement Work Programme.

Relevant context

- The content of the informal note is not exhaustive, does not represent agreed views, ideas or text. Different views on the various sections and proposals have been expressed. Options have been indicated where they have been articulated by Parties to date.
- There are two proposals for this guidance: (1) single/common guidance applicable to any vehicle chosen by a Party to convey their adaptation communication; and (2) vehicle-specific guidance. These proposals are presented as not mutually exclusive. This co-facilitator's note in no way prejudices Parties' views on this issue.
- In the section on elements in annex I, the text in italics provides descriptions drawn from the submissions of the types of information that have been suggested in relation to some of the elements and does not represent convergence among Parties. This is intended to provide a broader idea on possible information that the elements may include if a Party chooses to do so, subject to its availability and applicability. It is not intended to provide a prescriptive nor exhaustive description of the elements, given that adaptation actions follow a country driven approach. At the same time this does not preclude the addition of similar types of information in the other sections.
- At the previous session, Parties have undertaken a focused discussion on general headings and identified options. They have not yet undertaken any discussions on the specific bullet points below each heading. With regard to the content under each heading, some in-depth discussion has taken place to date, and a number of Parties have highlighted the need to further streamline proposals and cluster the content into different options.
- Some Parties proposed to "request the IPCC to prepare a methodology report to provide guidelines on a suite of methodologies and approaches for communicating adaptation information, according to Article 7.10 and 7.11, that facilitate aggregation towards understanding collective progress towards adaptation goals". Other Parties expressed opposition to the proposal.

DECISION[1]

1. Preamble

- References to relevant UNFCCC provisions
- References to relevant Paris Agreement provisions, including its Articles 2, 3, 7, 9, 10, 12, 13, and 14
- Importance of the adaptation communication for achieving the global goal on adaptation
- Role of the adaptation communication for achieving mitigation and adaptation goals under the Paris Agreement
- Define linkages, in particular the role of adaptation communication in the global stocktake, as well as the relationship with the transparency framework
- Importance of flexibility
- An adaptation communication is not mandatory
- An adaptation communication should not pose an additional burden
- An adaptation communication should not be a basis for comparisons between Parties
- …

2. Purpose

Option 1:

- Communicate national adaptation priorities, implementation and support needs, and plans and actions
- Contribute and inform progress towards the global goal for adaptation, and inform the review of overall progress towards that goal
- Provide input to the global stocktake
- Recognition of adaptation efforts
- Strengthen visibility and profile of adaptation / parity with mitigation
- Enhance and catalyse actions and support for developing countries
- Facilitate clarity, transparency and understanding of adaptation actions and support provided
- Enhance understanding of adaptation needs
- Help countries build and retain capacity
- Enhance learning and understanding of adaptation by sharing lessons, experiences, evidence and good practices
- Inform future decisions under the UNFCCC on adaptation
- …

Option 2:

A. Purpose of this guidance

- Assist Parties in submitting and updating an adaptation communication
- Assist Parties in communicating information referred to in Article 7.10 (priorities, implementation and support needs, plans and actions
- Facilitate learning, cooperation, and support
- …

B. Purpose of an adaptation communication

- Communicate national adaptation priorities, implementation and support needs, and plans and actions
- Contribute and inform progress towards the global goal for adaptation
- Provide input to the global stocktake
- Recognition of adaptation efforts
- Strengthen visibility and profile of adaptation / parity with mitigation
- Enhance actions and support for developing countries
- Enhance learning and understanding of adaptation, sharing experiences and good practices
- …

Option 3:

- Contribute and inform progress towards the global goal for adaptation
- Enhancing support for adaptation actions and plans/catalyse support to implement communicated adaptation action for developing countries
- Raise the profile of adaptation/parity with mitigation

[1] The structure of this document is without prejudice to the form of the final outcome of the work of the APA.

- Communicate national adaptation actions, plans, priorities, implementation and support needs.
- Provide input to the global Stocktake
- …

3. **Option 1: Adoption of the guidance**

- Adopting the guidance
- …

Option 2: No heading

4. **Option 1: Principles**

- Common but different responsibilities and respective capabilities in light of different national circumstances
- Equity
- National context, country-drivenness and respect for national sovereignty
- Context of sustainable development and poverty eradication
- No creating additional burden on developing country Parties
- No comparison between developing country Parties nor review
- Flexibility in terms of the reporting vehicle
- Recognizing the specific needs and special circumstances of developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change, as provided for in the Convention
- Links between adaptation, as well as global temperature goals and levels of mitigation
- Importance of support and international cooperation
- Language of Paris Agreement Article 7.5
- Applicability to all
- …

Option 2: No heading

5. **Option 1: Modalities for communicating, submitting and updating the adaptation communication**

- The adaptation communication shall be, as appropriate, submitted and updated periodically, as a component of or in conjunction with other communications or documents, including a national adaptation plan, a nationally determined contribution as referred to in Article 4, paragraph 2 of the Paris Agreement, and/or a national communication
- The adaptation communications shall be recorded in a public registry maintained by the secretariat in accordance with the modalities and procedures being developed by the SBI
- Timing to start applying the guidance, e.g. immediately upon its adoption
- Any information that could be useful in clarifying adaptation communications
- According to the flexibility in Article 7.10 and 7.11 of the Paris Agreement: language of Article 7.11
- Provisions related to building on, and taking into account, current guidelines for existing vehicles
- Flexibility to use different vehicles at difference times, or multiple vehicles
- Decision of supplementary information according to the vehicle, as appropriate
- Timing/frequency in relation to the vehicle
- Adaptation communication should be clearly identified, from beginning to end, within the vehicle, including by numbering the first and subsequence adaptation communication
- …

Option 2: No heading[2]

6. **Option 1: Modalities to update/revise/review the guidance**

- The guidance contained in annex [X] to be revised by the session of the CMA in [X];
- An invitation to Parties to submit experiences on the use of the guidance to assist the revision by [date]
- Secretariat to prepare a synthesis report of the submission presented by Parties by [date]
- Take stock of, and if necessary revise, the further guidance contained in this decision at the [X] session of the CMA, taking into account, inter alia, the experience of Parties in implementing it
- …

Option 2: No heading

[2] Provisions related to the flexibility of vehicles could be reflected in the preamble, and provisions for the use of different vehicles could be reflected under "approach".

7. Option 1: Modalities of support for the preparation, updating and implementation of the adaptation communication

- Provision of support for the preparation and submission of the adaptation communication for developing countries
- Recognition of the availability of support for the preparation of adaptation communications through existing financial institutions under the Convention
- Provision of support for the implementation of the needs, priorities, plans and strategies for developing countries included in the adaptation communication according to Article 7, paragraph 13, of the Paris Agreement
- Finance, technology and capacity-building to be provided by developed country Parties to developing country Parties according to the modalities of provision of support to be developed
- Developed country Parties to mobilize continuous and enhanced international support for the preparation, submission, update and implementation of adaptation communications by developing countries
- Request the Global Environment Facility and GCF to provide support for preparation, submission, and updating
- Request GCF, GEF, and AF, to provide support for implementation
- Request CTCN and PCCB, to provide support for the implementation of the adaptation communication
- Provisions related to reporting on support to be addressed under APA item 5
- Placeholder on the mandate of the AC/LEG/SCF on the mobilization of support
- …

Option 2: No heading[3]

8. Option 1: Linkages

- Global stocktake, including:
  - The purpose of the adaptation communication in the global stocktake, including to enable recognition of efforts, enhance implementation, review adequacy and effectiveness of actions and support, and review overall progress towards the global goal on adaptation
  - The purpose of the adaptation communication in the global stocktake is to enhance adaptation action as established in Article 7 paragraph 14 subliteral b
  - Modalities for operationalizing the link between the adaptation communications with the global stocktake (including, i.a. a synthesis report by the secretariat, and synchronizing the timing of adaptation communications with the global stocktake cycle), and providing a space for discussion this operationalization
- Transparency framework, including:
  - Importance of ensuring consistency of information, avoiding additional burdens on developing countries, and avoiding duplications
  - Reporting under Article 13.8 as a possible vehicle
  - Adaptation information reported by Parties should not be subject to review
  - Reporting of the implementation of the adaptation communication for recognition of efforts, understanding progress made and sharing of lessons learned
- Finance, including:
  - Availability of support to prepare an adaptation communication
  - The relationship of the adaptation communication with arrangements for support
- Technology
- Capacity-building
- Registry, including:
  - Placeholder for the modalities being developed by the SBI
  - Processing the adaptation communication after it has been recorded
- Work of the constituted bodies
- Other international processes, such as SDGs and the Sendai Framework
- Relevant cross-cutting issues
- Cross-cutting issues to be considered when developing an adaptation communication
-
- …

Option 2: No heading[4]

[3] Provisions related to support could be reflected in the preamble.

[4] Provisions related to linkages could be reflected in the preamble.

ANNEX I

Elements

- Definition and guidance note
- Explanation on how to apply the guidance
- Encouragement to use the structure for an adaptation communication, considering the discretion relevant to existing vehicles
- Encouragement to use and identify relevant methodologies and guidance

Option 1:

A. Common set of elements

- National circumstances
  - *Context information*
  - *National long-term adaptation objectives*
  - *Components of low-emission resilient development strategies*
  - *Sub-national context*
  - *Geography*
  - *Climate*
  - *Economy*
  - *Population*
  - *Information on how adaptation planning is informing national and/or sectoral development plans and implementation*
  - *Extreme weather events that have affected a country's adaptive capacity*
  - *The role of adaptation planning in informing national and sectoral development*
  - *Placeholder on further information on national circumstances*

- Impacts, vulnerabilities and risk assessments
  - *Future scenarios and risks*
  - *Key climate hazards*
  - *Modelling, projections, and scenarios*
  - *Impacts experiences and projected*
  - *Assessments of key economic, social and/or environmental vulnerabilities and risks*
  - *Assessments of adaptive capacity, taking into account vulnerable people, places and ecosystems;*
  - *Populations and sectors most at risk*
  - *Information on limits of adaptation*
  - *Information on approaches, methodologies and tools used for the assessments, and relevant uncertainties*
  - *Information on the limits of adaptation, and national assessments as well as global reports*
  - *Information on climate impacts, risks and vulnerabilities*
  - *Information on reduction of vulnerability*
  - *Information on nationally determined adaptation priorities and other hazards*
  - *Placeholder on further information on impacts, vulnerabilities and risk assessments*

- Adaptation priorities, policies, plans, actions, strategies and/or programmes, as appropriate
  - *Domestic adaptation planning processes*
  - *Implemented and planned actions, strategies and approaches*
  - *Efforts to build resilience of socioeconomic and ecological systems*
  - *Priority sectors and/or geographic areas*
  - *Information on the process to formulate and implement national adaptation plans*
  - *Efforts to integrate adaptation into policies, programs and activities, in particular development planning*
  - *Information on how a Party will follow a country-driven, gender-responsive, participatory and transparent approach for their adaptation actions, taking into consideration vulnerable groups, and integrating traditional knowledge and the knowledge of Indigenous peoples and local knowledge systems into relevant actions*
  - *Institutional capacities to address climate change considerations at sub-national and sectoral level and to address cross-cutting issues and interdependencies related to climate change impacts across sectors*
  - *Information on plans and actions to build resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources*
  - *Information relating to nationally determined adaptation priorities*
  - *Development of national adaptation plans; policies; strategies and programmes*
  - *Placeholder on further information on adaptation priorities, policies, plans, actions, strategies and/or programmes, as appropriate*

- Adaptation support needs of developing country Parties
  - *The costs of meeting those adaptation needs (financial, technology, and capacity-building)*
  - *Domestic and international, public and private, resources needed for adaptation (international/national/sub-national, sectoral as available)*
  - *Financial instruments and/or budget provisions enabling implementation of adaptation*
  - *Domestic, international and private finance mobilization*
  - *Technology development and transfer measures and activities*
  - *Support provided, needed and received*
  - *Capacity-building provided, received and needed*
  - *Information on projected costs of priorities*
  - *Projected technical support, technology, capacity building needed*
  - *Placeholder on further information on adaptation support needs of developing country Parties*

- Adaptation efforts of developing countries (for recognition)
  - *Adaptation plans and actions undertaken domestically*
  - *Projects and programmes funded by domestic resources*
  - *Efforts undertaken to address extreme events*
  - *Information on list of national adaptation projects/programmes/actions*
  - *Adaptation actions and estimated needs and costs*
  - *Placeholder on further information on adaptation efforts of developing countries (for recognition)*

- Communication of indicative projected levels of public financial resources to be provided by developed country Parties to developing country Parties, including finance, technology and capacity building
  - *Sectors and geographic areas targeted for support*
  - *Types of support*
  - *Types of information outlined when communicating on indicative adaptation support*
  - *Total amounts to be provided by multilateral channels or by region*
  - *Placeholder on further information on communication of indicative projected levels of public financial resources to be provided by developed country Parties to developing country Parties, including finance, technology and capacity-building*
- …

B. Additional / opt in opt out

- Information on adaptation actions that result in mitigation co-benefits
  - *Expected quantified emission reductions*
  - *Placeholder on further information on adaptation actions that result in mitigation co-benefits*

- Cooperative dimension at the national, regional and international level

- Progress on implementing adaptation actions and plans

- Economic diversification; information on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits

- Adaptation efforts of developing countries (for recognition)

- Traditional knowledge or community based adaptation climate change and local communities' involvement

- Legal framework and institutional arrangements as appropriate

- Monitoring and evaluation
  - *Mechanisms to track adaptation action and outcomes*
  - *Systems to measure and track national, international and private finance for adaptation*
  - *Possible indicators of how adaptation actions have increased resilience and reduced adverse impacts in key areas*
  - *Information on effectiveness of adaptation actions*
  - *Information on approaches to monitoring and evaluation of implemented strategies and plans*
  - *Assessments of how adaptation actions influence other developments goals*
  - *Information on how participation, gender considerations, indigenous-, traditional and local knowledge have been integrated into adaptation policies and actions*

- *Assessments on transparency of planning and implementation process*
- *Placeholder on further information on monitoring and evaluation*

- ...

Option 2 (optional elements to be used by countries at their discretion):

- National circumstances, including population, levels of development, legal frameworks and institutions
  - *Context information*
  - *National long-term adaptation objectives*
  - *Components of low-emission resilient development strategies*
  - *Sub-national context*
  - *Geography*
  - *Climate*
  - *Economy*
  - *Population*
  - *Information on how adaptation planning is informing national and/or sectoral development plans and implementation*
  - *Extreme weather events that have affected a country's adaptive capacity*
  - *The role of adaptation planning in informing national and sectoral development*
  - *Placeholder on further information on national circumstances, including population, levels of development, legal frameworks and institutions*

- Expected impacts, risks and vulnerability and adaptive capacity
  - *Future scenarios and risks*
  - *Key climate hazards*
  - *Modelling, projections, and scenarios*
  - *Impacts experiences and projected*
  - *Assessments of key economic, social and/or environmental vulnerabilities and risks*
  - *Assessments of adaptive capacity, taking into account vulnerable people, places and ecosystems;*
  - *Populations and sectors most at risk*
  - *Information on limits of adaptation*
  - *Information on approaches, methodologies and tools used for the assessments, and relevant uncertainties*
  - *Information on the limits of adaptation, and national assessments as well as global reports*
  - *Information on climate impacts, risks and vulnerabilities*
  - *Information on reduction of vulnerability*
  - *Information on nationally determined adaptation priorities and other hazards Placeholder on further information on impacts, risks and vulnerability and adaptive capacity*

- National goals related to adaptation, resilience, and reducing vulnerability

- Adaptation priorities, plans, strategies, planned actions, resilience-building activities and expected results
  - *Domestic adaptation planning processes*
  - *Implemented and planned actions, strategies and approaches*
  - *Efforts to build resilience of socioeconomic and ecological systems*
  - *Priority sectors and/or geographic areas*
  - *Information on the process to formulate and implement national adaptation plans*
  - *Efforts to integrate adaptation into policies, programs and activities, in particular development planning*
  - *Information on how a Party will follow a country-driven, gender-responsive, participatory and transparent approach for their adaptation actions, taking into consideration vulnerable groups, and integrating traditional knowledge and the knowledge of Indigenous peoples and local knowledge systems into relevant actions*
  - *Institutional capacities to address climate change considerations at sub-national and sectoral level and to address cross-cutting issues and interdependencies related to climate change impacts across sectors*
  - *Information on plans and actions to build resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources*
  - *Information relating to nationally determined adaptation priorities*
  - *Development of national adaptation plans; policies; strategies and programmes*
  - *Placeholder on further information on adaptation priorities, plans, strategies, planned actions, resilience-building activities and expected results*

- Economic diversification plans: information on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits

- Co-benefits of adaptation

- Cooperation to enhance adaptation at national, regional and international levels
  - *Information related to sharing information, good practices, experiences and lessons learned*
  - *Strengthening institutional arrangements*
  - *Strengthening scientific knowledge on climate*
  - *Assisting developing countries in identifying effective adaptation practices, adaptation needs, priorities, support provided and received, and challenges and gaps*
  - *Improving the effectiveness and durability of adaptation actions, ...*
  - *Placeholder on further information on cooperation to enhance adaptation at national, regional and international levels*

- Information on synergies with other international conventions

- Implementation and support needs, including the costs of meeting those adaptation needs
  - *The costs of meeting those adaptation needs (financial, technology, and capacity-building)*
  - *Domestic and international, public and private, resources needed for adaptation (international/national/sub-national, sectoral as available)*
  - *Financial instruments and/or budget provisions enabling implementation of adaptation*
  - *Domestic, international and private finance mobilization*
  - *Technology development and transfer measures and activities*
  - *Support provided, needed and received*
  - *Capacity-building provided, received and needed*
  - *Information on projected costs of priorities*
  - *Projected technical support, technology, capacity building needed*
  - *Placeholder on further information on implementation and support needs, including the costs of meeting those adaptation needs*

- Adaptation actions currently under implementation
  - *Implementation of adaptation actions, undertakings and/or efforts*
  - *Description of actions undertaken, assessments of effectiveness of plans, changes in regulation, policies and planning, progress in adaptation actions and programmes, and in integrating adaptation into development strategies and sectoral plans*
  - *Progress and outcomes of adaptation actions;*
  - *National, subregional and/or regional capacity-building for integrating adaptation into development planning*
  - *Information on assistance provided to assist Parties particularly vulnerable to the adverse effects of climate change and having significant capacity constraints*
  - *Placeholder on further information on adaptation actions currently under implementation*

- Implementation and results achieved
  - *Progress and outcomes of adaptation action*
  - *Resources invested*
  - *Sources of data*
  - *Relevant financial instruments*
  - *Mobilization of finance from various sources*
  - *Description of co-ordination action, activities carried out under adaptation plans, with assessment of effectiveness and/or plans for evaluation;*
  - *Progress in changes in regulation, policies and planning;*
  - *Progress on adaptation action and programmes;*
  - *Progress on mainstreaming/integrating adaptation into development strategies and sectoral plans and programmes*
  - *Placeholder on further information on implementation and results achieved*

- Monitoring and evaluation, and approaches used
  - *Mechanisms to track adaptation action and outcomes*
  - *Systems to measure and track national, international and private finance for adaptation*

- *Possible indicators of how adaptation actions have increased resilience and reduced adverse impacts in key areas*
- *Information on effectiveness of adaptation actions*
- *Information on approaches to monitoring and evaluation of implemented strategies and plans*
- *Assessments of how adaptation actions influence other developments goals*
- *Information on how participation, gender considerations, indigenous-, traditional and local knowledge have been integrated into adaptation policies and actions*
- *Assessments on transparency of planning and implementation process*
- *Placeholder on further information on monitoring and evaluation, and approaches used*

- Good practices, lessons learned and information sharing
  - *Information on policy and regulatory changes, practical action and coordination, as well as remaining challenges and plans to address them…*
  - *Placeholder on further information on good practices, lessons learned and information sharing*

- Barriers for implementation of adaptations, challenges, and gaps
- …

ANNEX II

SOME GROUPS OF THE G77 AND CHINA CONSIDER ANNEX II COULD BE THE APPROPIATE SPACE FOR GUIDANCE FOR NDCs

Option 1: Vehicle-specific guidance for an adaptation communication

- **NDC-specific guidance for an adaptation communication**[5]
- **NAP-specific guidance for an adaptation communication**
- **NC-specific guidance for an adaptation communication**
- **Other communications- or documents-specific guidance for an adaptation communication**

Option 2: No vehicle-specific guidance for an adaptation communication

Option 1: Adaptation Elements Identified for NDCs

- National circumstances
- Impacts, vulnerabilities and risk assessments (including future scenarios)
- Adapation priorities, politics, plans, actions, strategies and/or programmes, if applicable
- Adaptation support needs of developing country Parties
- Communication of indicative projected levels of public financial resources to be provided developed country Parties to developing country Parties, including finance, technology, and capacity-building
- Contributions to adaptation
- Information on adaptation actions that result in mitigation co-benefits, if applicable
- Information on economic diversification efforts, if applicable
- Information on sustainable development efforts, if applicable
- Timeframe
- Means of implementation
- Traditional knowledge or community-based adaptation climate change and local communities' involvement, if applicable
- …

Option 2: no heading

[5] NDC-specific guidance would include: preamble/introduction, guiding principles, purpose, adaptation elements identified for NDCs, timing/frequency, linkages, support, and other matters.

ATTACHMENT
TEXTUAL INPUTS RECEIVED FROM PARTIES DURING THE SESSION

PROPOSAL BY THE G77 AND CHINA

POSSIBLE STRUCTURE OF DECISION AND ANNEX

DECISION

- PREAMBLE
- PURPOSE
- ADOPTION OF THE GUIDANCE
- PRINCIPLES
- MODALITIES FOR COMMUNICATING, SUBMITTING AND UPDATING THE ADAPTATION COMMUNICATION
- MODALITIES TO UPDATE/REVISE/REVIEW THE GUIDANCE
- MODALITIES FOR THE PREPARATION, SUBMISSION, UPDATING AND IMPLEMENTATION OF THE ADAPTATION COMMUNICATION
- LINKAGES

ANNEX I

ELEMENTS

ANNEX II

SOME GROUPS OF THE G77 AND CHINA CONSIDER ANNEX II COULD BE THE APPROPIATE SPACE FOR GUIDANCE FOR NDCs

PROPOSAL BY THE G77 AND CHINA

6. Option 1: Modalities to update/revise/review the guidance

- Revision of the guidance
- An invitation to Parties to submit experiences on the use of the guidance to assist the revision by xxx date.
- Secretariat to prepare a synthesis report of the submission presented by Parties by xxx date.
- Take stock of, and if necessary revise, the further guidance contained in this decision at its xxx session of the CMA, taking into account, *inter alia*, the experience of Parties in implementing it;

7. Option 1: Modalities of support for preparation, updating and implementation of the adaptation communication

- Encouragement to use the structure for an adaptation communication, considering the discretion relevant to existing vehicles
- Encouragement to use and identify relevant methodologies and guidance
- Support for preparation of adaptation communications
- For preparation and submission of the adaptation communication for developing countries
- Provision of support for the implementation of the needs, priorities, plans and strategies for developing countries included in the adaptation communication according to Article 7, paragraph 13, of the Paris Agreement
- Finance, technology and capacity-building to be provided by developed country Parties to developing country Parties according to the modalities of provision of support to be developed
- Placeholder on the mandate of the AC/LEG/SCF on the mobilization of support
- Developed country Parties to mobilize continuous and enhanced international support for the preparation, submission, update and implementation of adaptation communications by developing countries;
- Request the Global Environment Facility and GCF to provide support for preparation, submission, and updating
- Request GCF, GEF, and AF, to provide support for implementation
- Request CTCN and PCCB, to provide support for the implementation of the adaptation communication

ANNEX I

Elements

- Definition and guidance note

Option 1:

A. Common set of elements

- **Impacts, vulnerabilities and risk assessments**
  (Option 1: future scenarios and risks, key climate hazards; modelling, projections, and scenarios; impacts experiences and projected; assessments of key economic, social and or environmental vulnerabilities and risks; assessments of adaptive capacity, taking into account vulnerable people, places and ecosystems; populations; information on limits of adaptation; information on approaches, methodologies and tools used for the assessments, and relevant uncertainties; information on the limits of adaptation, and national assessments as well as global reports, ...
  - Information on climate impacts, risks and vulnerabilities
  - Information of reduction of vulnerability
  - Information on nationally determined adaption priorities and other hazards

- **Adaptation priorities, policies, plans, actions, strategies and/or programmes, as appropriate** *(Option 1: domestic adaptation planning processes; implemented and planned actions, strategies and approaches; efforts to build resilience of socioeconomic and ecological systems; priority sectors and/or geographic areas; information on the process to formulate and implement national adaptation plans; efforts to integrate adaptation into policies, programs and activities, in particular development planning; information on how a Party will follow a country-driven, gender-responsive, participatory and transparent approach for their adaptation actions, taking into consideration vulnerable groups, and integrating traditional knowledge and the knowledge of Indigenous peoples and local knowledge systems into relevant actions; institutional capacities to address climate change considerations at sub-national and sectoral level and to address cross-cutting issues and interdependencies related to climate change impacts across sectors; information on plans*

and actions to build resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources, ...

- Information relating to nationally determined adaptation priorities
- Development of national adaptation plans; policies; strategies and programmes

- Adaptation support needs of developing country Parties
  (Option 1: the costs of meeting those adaptation needs (financial, technology, and capacity-building), domestic and international, public and private, resources needs for adaptation (international/national/sub-national, sectoral as available), financial instruments and/or budget provisions enabling implementation of adaptation, domestic, international and private finance mobilization, technology development and transfer measures and activities, support provided, needed and received, and capacity-building provided, received and needed, ...

  - Information on projected costs of priorities
  - Projected technical support, technology, capacity building needed

- Adaptation efforts of developing countries (for recognition)
  (Option 1: adaptation plans and actions undertaken domestically, projects and programmes funded by domestic resources, and efforts undertaken to address extreme events, ...
  Option 2: placeholder on further information on adaptation efforts of developing countries (for recognition))

  - Information on list of national adaptation projects/programmes / actions
  - Adaptation actions and estimated needs and costs

B. Additional / opt in opt out

- Information on adaptation actions that result in mitigation co-benefits
  (Option 1: expected quantified emission reductions
  Option 2: placeholder on further information on adaptation actions that result in mitigation co-benefits)

- Cooperative dimension at the national, regional and international level
- Progress on implementing adaptation actions and plans
- Economic diversification Information on ad..ptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits
- Adaptation efforts of developing countries (for recognition)
- Traditional knowledge or community based adaptation climate change and local communities' involvement
- Legal framework and institutional arrangements as appropriate

ADDITIONAL SUGGESTIONS BY PARTIES CAPTURED BY THE CO-FACILITATORS AT THE INFORMAL CONSULTATIONS ON MONDAY 7 MAY, 12:00-13:00

In the preamble:

- Combine 1st and 2nd bullet points, and recall specific articles. (New Zealand, European Union)
- Move the 3rd, 4th and 9th bullet points into purpose. (Norway, European Union)
- Replace the 5th bullet point by recalling Article 7.11. of the Paris Agreement. (Norway)
- Combine 6th, 7th and 8th bullet points, and recall Article 7 of the Paris Agreement. (Norway, European Union)
- Refer to Article 7.12. (Norway)
- Include the language of Article 7.13. (Norway, United States, Mexico)
- Recall Articles 7 and 13.8. (European Union)
- Refer to existing guidance for other communications or documents. (European Union)
- Refer to links between adaptation and sustainable development, including SDGs and the Sendai Framework. (European Union)
- Include the bullet points under "purpose" in the preamble. (Norway)
- Add the principles of common but differentiated responsibilities and respective capacities. (China)

PROPOSAL BY THE ARAB GROUP

DECISION[1]

1. Preamble

- References to relevant UNFCCC provisions
- References to relevant Paris Agreement provisions, including its Articles 2, 3, 7, 9, 10, 12, 13, and 14
- Importance of the adaptation communication for achieving the global goal on adaptation
- Role of the adaptation communication for achieving mitigation and adaptation goals under the Paris Agreement
- Define linkages, in particular the role of adaptation communication in the global stocktake, as well as the relationship with the transparency framework
- Importance of flexibility
- An adaptation communication is not mandatory
- An adaptation communication should not pose an additional burden **on developing country Parties**
- An adaptation communication should not be a basis for comparisons between Parties
- **Adaptation efforts of developing country Parties shall be recognized**
- …

2. Purpose

Option 1:

- Communicate national adaptation priorities, implementation and support needs, and plans and actions
- Contribute and inform progress towards the global goal for adaptation, and inform the review of overall progress towards that goal
- Provide input to the global stocktake
- Recognition of adaptation efforts
- Strengthen visibility and profile of adaptation / parity with mitigation
- Enhance and catalyse actions and support for developing countries
- Facilitate clarity, transparency and understanding of adaptation actions and support provided
- Enhance understanding of adaptation needs
- Help countries build and retain capacity
- Enhance learning and understanding of adaptation by sharing lessons, experiences, evidence and good practices
- Inform future decisions under the UNFCCC on adaptation
- **Assist Parties in communicating information, as a component of or in conjunction with the NDC, on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**
- …

Option 2:

A. Purpose of this guidance

- Assist Parties in submitting and updating an adaptation communication
- Assist Parties in communicating information referred to in Article 7.10 (priorities, implementation and support needs, plans and actions
- Facilitate learning, cooperation, and support
- **Assist Parties in communicating information, as a component of or in conjunction with the NDC, on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**
- …

B. Purpose of an adaptation communication

- Communicate national adaptation priorities, implementation and support needs, and plans and actions
- Contribute and inform progress towards the global goal for adaptation
- Provide input to the global stocktake
- Recognition of adaptation efforts

[1] The structure of this document is without prejudice to the **form** of the final outcome of the work of the other APA agenda items, **with regards to a single or multiple decisions.**

- Strengthen visibility and profile of adaptation / parity with mitigation
- Enhance actions and support for developing countries
- Enhance learning and understanding of adaptation, sharing experiences and good practices
- …

Option 3:

- Contribute and inform progress towards the global goal for adaptation
- Enhancing support for adaptation actions and plans/catalyse support to implement communicated adaptation action for developing countries
- Raise the profile of adaptation/parity with mitigation
- Communicate national adaptation actions, plans, priorities, implementation and support needs.
- Provide input to the global Stocktake
- **Assist Parties in communicating information, as a component of or in conjunction with the NDC, on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**
- …

3. **Option 1: Adoption of the guidance**

- Adopting the guidance
- …

Option 2: No heading

4. **Option 1: Principles**

- Common but different responsibilities and respective capabilities in light of different national circumstances
- Equity
- National context, country-drivenness and respect for national sovereignty
- Context of sustainable development and poverty eradication
- No creating additional burden on developing country Parties
- No comparison between developing country Parties nor review
- Flexibility in terms of the reporting vehicle
- Recognizing the specific needs and special circumstances of developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change, as provided for in the Convention
- Links between adaptation, as well as global temperature goals and levels of mitigation
- Importance of support and international cooperation
- Language of Paris Agreement Article 7.5
- Applicability to all
- **Recognizing adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**
- …

Option 2: No heading

5. **Option 1: Modalities for communicating, submitting and updating the adaptation communication**

- The adaptation communication shall be, as appropriate, submitted and updated periodically, as a component of or in conjunction with other communications or documents, including a national adaptation plan, a nationally determined contribution as referred to in Article 4, paragraph 2 of the Paris Agreement, and/or a national communication
- The adaptation communications shall be recorded in a public registry maintained by the secretariat in accordance with the modalities and procedures being developed by the SBI
- Timing to start applying the guidance, e.g. immediately upon its adoption
- Any information that could be useful in clarifying adaptation communications
- According to the flexibility in Article 7.10 and 7.11 of the Paris Agreement: language of Article 7.11
- Provisions related to building on, and taking into account, current guidelines for existing vehicles
- Flexibility to use different vehicles at difference times, or multiple vehicles
- Decision of supplementary information according to the vehicle, as appropriate
- **Modalities for parties that choose to submit adaptation communication as a component of or in conjunction with the NDC as presented in Annex II.**
- Timing/frequency in relation to the vehicle

- Adaptation communication should be clearly identified, from beginning to end, within the vehicle, including by numbering the first and subsequence adaptation communication
- **Modalities to report information, as a component of or in conjunction with the NDC, on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**
- …

Option 2: No heading[2]

6. Option 1: Modalities to update/revise/review the guidance

- The guidance contained in annex [X] to be revised by the session of the CMA in [X];
- An invitation to Parties to submit experiences on the use of the guidance to assist the revision by [date]
- Secretariat to prepare a synthesis report of the submission presented by Parties by [date]
- Take stock of, and if necessary revise, the further guidance contained in this decision at the [X] session of the CMA, taking into account, inter alia, the experience of Parties in implementing it
- **Guidance on adaptation communication as a component of or in conjunction with NDC to be updated/revised/reviewed in concurrence with the update/revision/review of NDC (APA 3) guidance.**
- …

Option 2: No heading

7. Option 1: Modalities of support for the preparation, updating and implementation of the adaptation communication

- Provision of support for the preparation and submission of the adaptation communication for developing countries
- Recognition of the availability of support for the preparation of adaptation communications through existing financial institutions under the Convention
- Provision of support for the implementation of the needs, priorities, plans and strategies for developing countries included in the adaptation communication according to Article 7, paragraph 13, of the Paris Agreement
- Finance, technology and capacity-building to be provided by developed country Parties to developing country Parties according to the modalities of provision of support to be developed
- Developed country Parties to mobilize continuous and enhanced international support for the preparation, submission, update and implementation of adaptation communications by developing countries
- Request the Global Environment Facility and GCF to provide support for preparation, submission, and updating
- Request GCF, GEF, and AF, to provide support for implementation
- Request CTCN and PCCB, to provide support for the implementation of the adaptation communication
- Provisions related to reporting on support to be addressed under APA item 5
- Placeholder on the mandate of the AC/LEG/SCF on the mobilization of support
- …

Option 2: No heading[3]

8. Option 1: Linkages

- Global stocktake, including:
  - The purpose of the adaptation communication in the global stocktake, including to enable recognition of efforts, enhance implementation, review adequacy and effectiveness of actions and support, and review overall progress towards the global goal on adaptation
  - The purpose of the adaptation communication in the global stocktake is to enhance adaptation action as established in Article 7 paragraph 14 subliteral b
  - Modalities for operationalizing the link between the adaptation communications with the global stocktake (including, i.a. a synthesis report by the secretariat, and synchronizing the timing of adaptation communications with the global stocktake cycle), and providing a space for discussion this operationalization
- Transparency framework, including:

[2] Provisions related to the flexibility of vehicles could be reflected in the preamble, and provisions for the use of different vehicles could be reflected under "approach".

[3] Provisions related to support could be reflected in the preamble.

- Importance of ensuring consistency of information, avoiding additional burdens on developing countries, and avoiding duplications
- Reporting under Article 13.8 as a possible vehicle
- Adaptation information reported by Parties should not be subject to review
- Reporting of the implementation of the adaptation communication for recognition of efforts, understanding progress made and sharing of lessons learned
- **Information on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**
- **Parties can opt for information communicated as a component of or in conjunction with NDC on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits to be subject to review under article 13.7 (b) of the Paris Agreement**

- Finance, including:
  - Availability of support to prepare an adaptation communication
  - The relationship of the adaptation communication with arrangements for support
- Technology
- Capacity-building
- Registry, including:
  - Placeholder for the modalities being developed by the SBI
  - Processing the adaptation communication after it has been recorded
- Work of the constituted bodies
- Other international processes, such as SDGs and the Sendai Framework
- Relevant cross-cutting issues
- Cross-cutting issues to be considered when developing an adaptation communication
-
- …

Option 2: No heading[4]

ANNEX I

Elements

- Definition and guidance note
- Explanation on how to apply the guidance
- Encouragement to use the structure for an adaptation communication, considering the discretion relevant to existing vehicles
- Encouragement to use and identify relevant methodologies and guidance

Option 1:

A. Common set of elements

- National circumstances
  - *Context information*
  - *National long-term adaptation objectives*
  - *Components of low-emission resilient development strategies*
  - *Sub-national context*
  - *Geography*
  - *Climate*
  - *Economy*
  - *Population*
  - *Information on how adaptation planning is informing national and/or sectoral development plans and implementation*
  - *Extreme weather events that have affected a country's adaptive capacity*
  - *The role of adaptation planning in informing national and sectoral development*
  - *Placeholder on further information on national circumstances*

- Impacts, vulnerabilities and risk assessments
  - *Future scenarios and risks*
  - *Key climate hazards*
  - *Modelling, projections, and scenarios*

[4] Provisions related to linkages could be reflected in the preamble.

- *Impacts experiences and projected*
- *Assessments of key economic, social and/or environmental vulnerabilities and risks*
- *Assessments of adaptive capacity, taking into account vulnerable people, places and ecosystems;*
- *Populations and sectors most at risk*
- *Information on limits of adaptation*
- *Information on approaches, methodologies and tools used for the assessments, and relevant uncertainties*
- *Information on the limits of adaptation, and national assessments as well as global reports*
- *Information on climate impacts, risks and vulnerabilities*
- *Information on reduction of vulnerability*
- *Information on nationally determined adaptation priorities and other hazards*
- *Placeholder on further information on impacts, vulnerabilities and risk assessments*

- Adaptation priorities, policies, plans, actions, strategies and/or programmes, as appropriate
  - *Domestic adaptation planning processes*
  - *Implemented and planned actions, strategies and approaches*
  - *Efforts to build resilience of socioeconomic and ecological systems*
  - *Priority sectors and/or geographic areas*
  - *Information on the process to formulate and implement national adaptation plans*
  - *Efforts to integrate adaptation into policies, programs and activities, in particular development planning*
  - *Information on how a Party will follow a country-driven, gender-responsive, participatory and transparent approach for their adaptation actions, taking into consideration vulnerable groups, and integrating traditional knowledge and the knowledge of Indigenous peoples and local knowledge systems into relevant actions*
  - *Institutional capacities to address climate change considerations at sub-national and sectoral level and to address cross-cutting issues and interdependencies related to climate change impacts across sectors*
  - *Information on plans and actions to build resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources*
  - *Information relating to nationally determined adaptation priorities*
  - *Development of national adaptation plans; policies, strategies and programmes*
  - *Placeholder on further information on adaptation priorities, policies, plans, actions, strategies and/or programmes, as appropriate*

- Adaptation support needs of developing country Parties
  - *The costs of meeting those adaptation needs (financial, technology, and capacity-building)*
  - *Domestic and international, public and private, resources needed for adaptation (international/national/sub-national, sectoral as available)*
  - *Financial instruments and/or budget provisions enabling implementation of adaptation*
  - *Domestic, international and private finance mobilization*
  - *Technology development and transfer measures and activities*
  - *Support provided, needed and received*
  - *Capacity-building provided, received and needed*
  - *Information on projected costs of priorities*
  - *Projected technical support, technology, capacity building needed*
  - *Placeholder on further information on adaptation support needs of developing country Parties*

- Adaptation efforts of developing countries (for recognition)
  - *Adaptation plans and actions undertaken domestically*
  - *Projects and programmes funded by domestic resources*
  - *Efforts undertaken to address extreme events*
  - *Information on list of national adaptation projects/programmes/actions*
  - *Adaptation actions and estimated needs and costs*
  - *Placeholder on further information on adaptation efforts of developing countries (for recognition)*

- Communication of indicative projected levels of public financial resources to be provided by developed country Parties to developing country Parties, including finance, technology and capacity building
  - *Sectors and geographic areas targeted for support*
  - *Types of support*
  - *Types of information outlined when communicating on indicative adaptation support*
  - *Total amounts to be provided by multilateral channels or by region*

- *Placeholder on further information on communication of indicative projected levels of public financial resources to be provided by developed country Parties to developing country Parties, including finance, technology and capacity-building*

- …

B. Additional / opt in opt out

- Information on adaptation actions **and/or economic diversification plans and/or national development plans** that result in mitigation co-benefits
  - *Expected quantified emission reductions**/avoidance***
  - *Placeholder on further information on adaptation actions that result in mitigation co-benefits*

- Cooperative dimension at the national, regional and international level

- Progress on implementing adaptation actions and plans

- **Information on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**

- Adaptation efforts of developing countries (for recognition)

- Traditional knowledge or community based adaptation climate change and local communities' involvement

- Legal framework and institutional arrangements as appropriate

- Monitoring and evaluation
  - *Mechanisms to track adaptation action and outcomes*
  - *Systems to measure and track national, international and private finance for adaptation*
  - *Possible indicators of how adaptation actions have increased resilience and reduced adverse impacts in key areas*
  - *Information on effectiveness of adaptation actions*
  - *Information on approaches to monitoring and evaluation of implemented strategies and plans*
  - *Assessments of how adaptation actions influence other developments goals*
  - *Information on how participation, gender considerations, indigenous-, traditional and local knowledge have been integrated into adaptation policies and actions*
  - *Assessments on transparency of planning and implementation process*
  - *Placeholder on further information on monitoring and evaluation*

- …

Option 2 (optional elements to be used by countries at their discretion):

- National circumstances, including population, levels of development, legal frameworks and institutions
  - *Context information*
  - *National long-term adaptation objectives*
  - *Components of low-emission resilient development strategies*
  - *Sub-national context*
  - *Geography*
  - *Climate*
  - *Economy*
  - *Population*
  - *Information on how adaptation planning is informing national and/or sectoral development plans and implementation*
  - *Extreme weather events that have affected a country's adaptive capacity*
  - *The role of adaptation planning in informing national and sectoral development*
  - *Placeholder on further information on national circumstances, including population, levels of development, legal frameworks and institutions*

- Expected impacts, risks and vulnerability and adaptive capacity
  - *Future scenarios and risks*
  - *Key climate hazards*
  - *Modelling, projections, and scenarios*

- *Impacts experiences and projected*
- *Assessments of key economic, social and/or environmental vulnerabilities and risks*
- *Assessments of adaptive capacity, taking into account vulnerable people, places and ecosystems;*
- *Populations and sectors most at risk*
- *Information on limits of adaptation*
- *Information on approaches, methodologies and tools used for the assessments, and relevant uncertainties*
- *Information on the limits of adaptation, and national assessments as well as global reports*
- *Information on climate impacts, risks and vulnerabilities*
- *Information on reduction of vulnerability*
- *Information on nationally determined adaptation priorities and other hazards Placeholder on further information on impacts, risks and vulnerability and adaptive capacity*

- National goals related to adaptation, resilience, and reducing vulnerability

- Adaptation priorities, plans, strategies, planned actions, resilience-building activities and expected results
  - *Domestic adaptation planning processes*
  - *Implemented and planned actions, strategies and approaches*
  - *Efforts to build resilience of socioeconomic and ecological systems*
  - *Priority sectors and/or geographic areas*
  - *Information on the process to formulate and implement national adaptation plans*
  - *Efforts to integrate adaptation into policies, programs and activities, in particular development planning*
  - *Information on how a Party will follow a country-driven, gender-responsive, participatory and transparent approach for their adaptation actions, taking into consideration vulnerable groups, and integrating traditional knowledge and the knowledge of Indigenous peoples and local knowledge systems into relevant actions*
  - *Institutional capacities to address climate change considerations at sub-national and sectoral level and to address cross-cutting issues and interdependencies related to climate change impacts across sectors*
  - *Information on plans and actions to build resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources*
  - *Information relating to nationally determined adaptation priorities*
  - *Development of national adaptation plans, policies, strategies and programmes*
  - *Placeholder on further information on adaptation priorities, plans, strategies, planned actions, resilience-building activities and expected results*

- **Information on adaptation actions and/or economic diversification plans and/or national development plans that result in mitigation co-benefits**

- Co-benefits of adaptation

- Cooperation to enhance adaptation at national, regional and international levels
  - *Information related to sharing information, good practices, experiences and lessons learned*
  - *Strengthening institutional arrangements*
  - *Strengthening scientific knowledge on climate*
  - *Assisting developing countries in identifying effective adaptation practices, adaptation needs, priorities, support provided and received, and challenges and gaps*
  - *Improving the effectiveness and durability of adaptation actions, ...*
  - *Placeholder on further information on cooperation to enhance adaptation at national, regional and international levels*

- Information on synergies with other international conventions

- Implementation and support needs, including the costs of meeting those adaptation needs
  - *The costs of meeting those adaptation needs (financial, technology, and capacity-building)*
  - *Domestic and international, public and private, resources needed for adaptation (international/national/sub-national, sectoral as available)*
  - *Financial instruments and or budget provisions enabling implementation of adaptation*
  - *Domestic, international and private finance mobilization*
  - *Technology development and transfer measures and activities*
  - *Support provided, needed and received*
  - *Capacity-building provided, received and needed*
  - *Information on projected costs of priorities*

- *Projected technical support, technology, capacity building needed*
- *Placeholder on further information on implementation and support needs, including the costs of meeting those adaptation needs*

- Adaptation actions currently under implementation
  - *Implementation of adaptation actions, undertakings and/or efforts*
  - *Description of actions undertaken, assessments of effectiveness of plans, changes in regulation, policies and planning, progress in adaptation actions and programmes, and in integrating adaptation into development strategies and sectoral plans*
  - *Progress and outcomes of adaptation actions;*
  - *National, subregional and/or regional capacity-building for integrating adaptation into development planning*
  - *Information on assistance provided to assist Parties particularly vulnerable to the adverse effects of climate change and having significant capacity constraints*
  - *Placeholder on further information on adaptation actions currently under implementation*

- Implementation and results achieved
  - *Progress and outcomes of adaptation action*
  - *Resources invested*
  - *Sources of data*
  - *Relevant financial instruments*
  - *Mobilization of finance from various sources*
  - *Description of co-ordination action, activities carried out under adaptation plans, with assessment of effectiveness and /or plans for evaluation;*
  - *Progress in changes in regulation, policies and planning;*
  - *Progress on adaptation action and programmes;*
  - *Progress on mainstreaming/integrating adaptation into development strategies and sectoral plans and programmes*
  - *Placeholder on further information on implementation and results achieved*

- Monitoring and evaluation, and approaches used
  - *Mechanisms to track adaptation action and outcomes*
  - *Systems to measure and track national, international and private finance for adaptation*
  - *Possible indicators of how adaptation actions have increased resilience and reduced adverse impacts in key areas*
  - *Information on effectiveness of adaptation actions*
  - *Information on approaches to monitoring and evaluation of implemented strategies and plans*
  - *Assessments of how adaptation actions influence other developments goals*
  - *Information on how participation, gender considerations, indigenous-, traditional and local knowledge have been integrated into adaptation policies and actions*
  - *Assessments on transparency of planning and implementation process*
  - *Placeholder on further information on monitoring and evaluation, and approaches used*

- Good practices, lessons learned and information sharing
  - *Information on policy and regulatory changes, practical action and coordination, as well as remaining challenges and plans to address them…*
  - *Placeholder on further information on good practices, lessons learned and information sharing*

- Barriers for implementation of adaptations, challenges, and gaps
- …

ANNEX II

SOME GROUPS OF THE G77 AND CHINA CONSIDER ANNEX II COULD BE THE APPROPIATE SPACE FOR GUIDANCE FOR NDCs

~~Option 1:~~ Vehicle-specific guidance for an adaptation communication

- **NDC-specific guidance for an adaptation communication**[5]
- ~~**NAP-specific guidance for an adaptation communication**~~
- ~~**NC-specific guidance for an a ptation communication**~~
- ~~**Other communications or do ments specific guidance for an adaptation communication**~~

~~**Option 2: No vehicle-specific guidance for an adaptation communication**~~

Option 1: Adaptation Elements Identified for NDCs

- National circumstances
- Impacts, vulnerabilities and risk assessments (including future scenarios)
- Adaptation priorities, politics, plans, actions, strategies and/or programmes, if applicable
- Adaptation support needs of developing country Parties
- Communication of indicative projected levels of public financial resources to be provided developed country Parties to developing country Parties, including finance, technology, and capacity-building
- Contributions to adaptation
- Information on adaptation actions **and/or economic diversification plans and/or national development plans** that result in mitigation co-benefits, if applicable
- Information on economic diversification efforts, if applicable
- Information on sustainable development efforts, if applicable
- Timeframe
- Means of implementation
- Traditional knowledge or community-based adaptation climate change and local communities' involvement, if applicable
- …

Option 2: no heading

[5] NDC-specific guidance would include: preamble/introduction, guiding principles, purpose, adaptation elements identified for NDCs, timing/frequency, linkages, support, and other matters.

PROPOSAL BY THE G77 AND CHINA

1. Preamble

- Importance of flexibility provided to developing countries in the submission and updating of and vehicle choice for the adaptation communication, provided in articles 7.10 – 7.11 of the Paris Agreement,
- An adaptation communication should not pose an additional burden
- LANGUAGE: The adaptation communication shall not create any additional burden for developing country Parties;
- Recognise the role of adaptation, and the interlinkages it offers, to ensure an achieve the right to sustainable development for developing countries.

3. Option 1: Adoption of the guidance

- Adopt the further guidance in relation to the adaptation communication, including inter alia, as a component of the NDC, contained in …

PROPOSAL BY AILAC AND AFRICAN GROUP OF NEGOTIATORS

CONFERENCE ROOM PAPER (CRP) SUBMISSION BY CHILE ON BEHALF OF ASOCIACION INDEPENDIENTE DE AMERICA LATINA Y EL CARIBE (AILAC)

EGYPT ON BEHALF OF THE AFRICAN GROUP OF NEGOTIATORS (AGN)

ON APA AGENDA ITEMS 4 AND 5

Division of labour

The AGN and AILAC see the way forward on adaptation communications under item 4 and reporting on adaptation under item 5 to define a division of labour.

Article 13 included adaptation as a purpose (13.5) and includes voluntary reporting (13.8). While we are committed to developing a common MPG, this can only happen in balanced manner, with work on all sections.

It is not acceptable to have no further work on adaptation under transparency (item 5).

The rationale for distinguishing is that adaptation communications and reporting have a fundamentally different character and purpose. Adaptation communications are a contribution, recorded in its public registry. Transparency of adaptation has the nature of reporting on implemented actions.

List of specific elements for further consideration

The position of the AGN and AILAC on the division of labour is firm and unambiguous. That said, our groups are willing to discuss with all other Parties the specific elements to be worked on. The following list is a suggestion and not a fixed list. The list draws on the comparison on elements[1] presented by the co-facilitators in the joint session on Tue 8 May 2018, focusing on option 1.A common elements (top left of the coloured table) and item 5 (right-hand column).

Work for item 4

National circumstances

Impacts vulnerabilities and risk assessments

Adaptation priorities, policies, plans, actions, strategies and / or programmes, as appropriate

Adaptation support needs of developing country Parties

Work for item 5

D.5 information related to loss and damage

D.7 Progress on implementation of adaptation

D.8 Monitoring and evaluation adaptation actions and process

D.9 Cooperation, good practices, experiences and lesson learned

D.11 Recognition of adaptation efforts

D.12 Reporting formats

We do not see work under both agenda items creating any extra burden, because the two documents have a different character. A clear division of labour will remove duplication.

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[1] https://unfccc.int/sites/default/files/resource/Materials%20for%20discussion%20for%20joint%20informal%20consultations%20on%20APA%20items%204%20and%205.pdf

Draft elements for APA agenda item 5
Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement

Informal note by the co-facilitators – final iteration

version. 9 May 2018

This Informal note has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility and consists of two parts:

1. *Part I – light revision of the Informal Note by the co-facilitators issued at APA 1.4 (Final version of 13 November 2017);*[28]
2. *Part II – compilation of tools by the co-facilitators on identified issues for discussion on sections A to H of the light revision of the co-facilitator's informal note.*

The draft elements contained in this note are preliminary and should not be considered as final in any way; they are offered as a basis for work and do not prejudge further work or prevent Parties from expressing their views in the future. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement work programme.

Part I – light revision of the Informal Note by the co-facilitators issued at APA 1.4 (Final version of 13 November 2017)[29]

I. Relevant context and elements of relevant guidance

1. The content of the informal note is not exhaustive, does not represent agreed views, ideas or text, nor does it attempt to draw any conclusions on possible areas of convergence or divergence. The Co-facilitators also recognize that nothing is final until all the MPGs are final.
2. The Co-facilitators further recognize that there are varying views on the structure of the MPGs, including differentiation, the operationalization of the provisions in Article 13.3, and consideration of developing country Parties' transition to the enhanced transparency framework.
3. There is no intention to prejudge the position of Parties on these issues, their views regarding the outcome of related agenda items, or regarding the content of MPGs.
4. The Co-facilitators recognize that Articles 13.7 to 13.12 of the Paris Agreement vary in their legal nature (i.e., "shalls" and "shoulds") and that this will be reflected in the MPGs. The Co-facilitators' note does not prejudice Parties' views on the various obligations under Article 13 (i.e. "shalls" and "shoulds") and further discussion is needed on this issue.
5. The Co-facilitators note that the MPGs will provide flexibility to those developing country Parties that need it in the light of their capacities.
6. There are two proposals for the structure of the MPGs: (1) single/common MPGs applicable to all Parties, built-in flexibility to those developing country Parties that need it in the light of their capacities, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs; and (2) build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively. This co-facilitator's note in no way prejudices Parties' views on this issue.
7. In order to accurately capture and streamline Parties' views, provisions in sections (B) – (H) contain shaded and italicized language following each provision to indicate to which Parties the provision applies, based on Parties' submissions and interventions in relation to developing the MPGs under Article 13. For some provisions, there were different proposals regarding to which Parties the provision applies. This is indicated with a slash ("/"). This approach in no way prejudices Parties' views on the final outcome of the MPGs.
8. Text that is highlighted, italicized, and in brackets is designed to facilitate discussions and guide the reader and is therefore not intended to be part of the draft elements.

[28] https://unfccc.int/files/meetings/bonn_nov_2017/application/pdf/apa_5_informal_note_final_version.pdf

[29] It is to be noted that a group of Parties have raised concerns that their inputs have been moved, and/or not captured in a manner they were communicated. Such comments will be reflected in future iterations of this document and/or future work.

9. The subheadings indicated by italicized, highlighted, and bracketed text, are simply to facilitate discussions and guide the reader and are therefore not part of the draft elements and the wording is not intended to be anything more than a guide for navigation.

A. Overarching considerations and guiding principles

- Some of these overarching considerations may form part of the MPGs, while others will guide the work on the development of the MPGs.
- A section on overarching considerations and guiding principles is not necessary for the MPGs.

A.1. Objectives

- Placement of objectives in each section of MPGs.
- Placement of objectives in an overarching section.

1. To provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14.
2. To provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.
3. As decided in Article 13.1.
4. To ensure that information can be aggregated to provide a picture of overall progress towards achieving the objectives of the Paris Agreement.
5. To facilitate demonstration of actions, progress, and achievements.
6. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
7. To facilitate and promote effective implementation of the Paris Agreement, including the transparency framework under Article 13.
8. To ensure consistency of the reporting of progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement with the principles included in Article 4.13 and Decision 1/CP.21, paragraphs 31 and 94(b).
9. To facilitate sharing of best practice on green and low-carbon development among Parties.
10. To build and promote mutual understanding, trust and confidence.
11. To facilitate Parties in enhancing their reporting over time, including improving the quality and transparency of their reporting.
12. To ensure that double counting is avoided, and promote environmental integrity.
13. To facilitate the processes of TER and FMCP.
14. To generate information that can feed into the Article 15 mechanism.
15. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
16. Generate clear and credible information on efforts undertaken by Parties on mitigation, adaptation, finance, technology, capacity-building and loss and damage, that will inform the global stocktake under Article 14.
17. Match actions by developing country Parties with support by developed country Parties.

A.2. Guiding principles

- Placement of guiding principles in each individual section of MPGs.
- This section is not necessary in the MPGs.
- Placement of guiding principles in an overarching section.

1. Encourage maximum participation from Parties by recognizing the different starting points of developed and developing country Parties.
2. Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.
3. Facilitate continuous improvement over time with respect to the quality, coverage, scope and level of detail of information reported, and prevent backsliding in reporting by Parties.
4. Build on and enhance existing arrangements under the Convention, recognizing the special circumstances of LDCs and SIDS.

5. The enhanced transparency framework will be enhanced on the basis of existing differentiated arrangements under the Convention.
6. Consider Parties' different starting points, number of reporting cycles to date, experiences and learning curves to allow for overall participation and avoid backtracking.
7. Provide flexibility to those developing country Parties that need it in the light of their capacities.
8. Facilitative, non-intrusive, non-punitive, respectful of national sovereignty, and avoid placing undue burden on Parties, yet ensure accountability by all Parties for their actions to address climate change and its impacts.
9. Respect the nationally determined nature of NDCs.
10. Avoid double counting on both action and support.
11. Effective, pragmatic, and feasible.
12. Avoid duplication as well as undue burden on Parties, in particular on the LDCs and SIDs and the secretariat.
13. Ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.
14. Promote transparency, accuracy, completeness, consistency and comparability.
15. Principles included in Article 13, Article 4, paragraph 13 of the Paris Agreement, and paragraphs 31, 85, 89, 91, 92 and 94 of Decision 1/CP.21.
16. Transparency of action is in lockstep with the enhanced transparency of support.
17. The content and frequency of reporting and communications by developing countries shall not be more onerous than that for developed countries (para 60 of decision 1/CP.16).

A.3. Structure/design of the MPGs

- This section is not necessary in the MPGs.

1. Single/common MPGs applicable to all Parties, built-in flexibility to those developing country Parties that need it in the light of their capacities, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs.
2. Common MPGs applicable to all Parties to be fully implemented after a transition period, in accordance with paragraph 32 of 1/CP.21. This implies single MPGs with built-it in flexibility in the light of their capacities.
3. Single/common MPGs applicable to Parties as appropriate, with flexibility provided for developing countries for commonly applicable MPGs.
4. Build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively.
5. Use of tabular formats for reporting and technical expert review report, as appropriate.
6. Maximum use of tabular formats for reporting and a technical expert review report, including differentiated tabular formats for developed and developing.

A.4. Interlinkages with other transparency related items

- This section is not necessary in the MPGs.

1. Identified linkages include:
   a. SBSTA agenda item on matters relating to Article 6 of the Paris Agreement.
   b. SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement.
   c. SBSTA and SBI items related to the technology framework.
   d. SBI agenda item on common timeframes.
   e. APA agenda item on further guidance in relation to the mitigation section of decision 1/CP.21.
   f. APA agenda item on further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement.
   g. APA agenda item on matters relating to the global stocktake referred to in Article 14 of the Paris Agreement.
   h. APA agenda item on modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement.
   i. Additional linkages to other parts of the Paris Agreement, including linkages to Articles 8, 9.3, 9.5, 10, 11, 14 and 15.
   j. Interlinkages with all relevant issues under Articles 2, 3, 4, 7, 9, 10, 11 and 14 of the Paris Agreement.

k. COP agenda item on process to identify the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement. COP agenda item and discussions under APA Item 8 on provision of information by developed countries in terms of Article 9.5.

l. Adaptation Committee and the Least Developed Countries Expert Group mandate to jointly develop modalities to recognize the adaptation efforts of developing country Parties, as referred to in Article 7, paragraph 3, of the Paris Agreement.

m. AC/LEG work in terms of paragraphs 41, 42 (b), and 45 (a) of 1/CP.21, as well as the relevant processes under the SBs considering the report of the AC/LEG on recognition of adaptation efforts by developing countries, on methodologies for assessing adaptation needs of developing countries, and on taking steps to mobilise support for adaptation in developing countries.

2. Key considerations with respect to linkages include:

a. Reflect the outputs from interlinked work streams.

b. Be coordinated to ensure coherence, consistency, and avoid duplication of work with the progress of related work being undertaken.

c. Avoid placing an additional burden on Parties, especially developing country Parties.

d. Parties' reports, TER and FMCP serve as input to GST.

e. Parties will use their Article 13 reporting to demonstrate they are meeting other provisions of the Paris Agreement, including Articles 4.13, 4.2, 4.3, 6.2, and 6.4.

f. TER will provide a technical expert review report to Article 15.

g. Provision for a synthesis report of information submitted in terms of Article 13, to serve as an input to the global stocktake, depending on work under the relevant APA agenda item.

h. Provision of information to the compliance committee, depending on work under the relevant APA agenda item.

A.5. Building on and enhancing the transparency arrangements under the Convention, recognizing that the transparency arrangements under the Convention shall form part of the experience drawn upon for the development of the MPGs

- This section is not necessary in the MPGs.

1. Strengthen, not replace, existing arrangements under the Convention contained in decisions 1/CP.16, 2/CP.17 and 1/CP.18 to accommodate the Paris Agreement, but also draw on all relevant arrangements under the Paris Agreement, including the global stocktake, NDC cycles, reporting on adaptation, reporting on support needed and received, and flexibility.
2. Building on the current arrangements for response measures.
3. The transparency arrangements under the Convention, including NC, BR and BUR, IAR and ICA shall form part of the experience drawn upon for the development of the MPGs for the transparency framework. Draw on lessons learned from implementing current transparency arrangements.
4. Build upon and eventually supersede the existing MRV system under the Convention established by decision 1/CP.16, paragraphs 40-47 and 60-64 and decision 2/CP.17, paragraphs 12-62, immediately following the submission of the final BRs and BURs.

A.6. Flexibility to those developing countries that need it in the light of their capacities

- This section is not necessary in the MPGs.

1. Provide flexibility to those developing country Parties that need it in the light of their capacities.
2. Recognize the different capabilities and capacities of developing country Parties, and in particular the special circumstances of LDCs and SIDS.
3. Flexibility must also recognize the special circumstances of countries in areas of conflict.
4. Operationalize flexibility by providing differentiated obligations for developed and developing country Parties.
5. Self-select and clearly indicate their use of flexibility on the basis of their capacities.
6. Demonstrate they meet agreed criteria to use flexibility.
7. Self-identification of capacity and national circumstances is essential to developing country Parties. Developing country Parties' use of flexibility will be nationally-determined.
8. Use of flexibility will be reported, but the choice of flexibility provisions by developing country Parties will not be subject to review.
9. As capacities improve, the extent of flexibilities will reduce over time.
10. Use a three-step analysis to determine whether to incorporate flexibility into a provision. Step 1: Does fulfilling the provision depend on a country's technical or institutional capacity? Step 2: Do Parties have

sufficient discretion with respect to fulfilling the provision? Step 3: What specific flexibility is required for this provision?

11. Developing country parties are not subject to reporting or subject to review, in addition, on certain elements.
12. Specific proposals on how to operationalize built-in flexibility for those developing country Parties that need it in the light of their capacities include:
    a. Reflected in the scope of reporting, and frequency, level and detail of reporting, as well as the stringency of the review.
    b. Using "shall", "should", "may", "be encouraged to", "to the extent possible", "as appropriate", "if applicable", etc.
    c. Determining at its discretion which option or tier to apply.
    d. Already built into the IPCC inventory guidelines in the form of tiers.
    e. Including provisions/formats designed to facilitate improved reporting and transparency over time.
    f. Reflecting the discretion accorded to SIDS and LDCs.
    g. Establishing a transition period for developing country Parties.
    h. Recognizing the different starting points between developed and developing country Parties.
    i. Providing a "layered approach" or a menu of options on methodologies, detailed reporting items (or levels of detail), approaches of review, etc. to choose (opt-in or opt-out) from.
    j. Flexible arrangements for the timing and frequency of the delivery of report.
    k. Applying flexibility at the level of individual provisions in the MPGs.
    l. Flexibility in the threshold percentage used to identify which source/sink categories are "key" provides a systematic mechanism to address additional capacity constraints throughout the GHG inventory MPGs.
    m. Use of notation keys for tabular formats such as "NE" (for not estimated), "NA" (not applicable) or "NR" (no reporting).
    n. An option not to report and/or be subject to review on certain elements, with an explanation of the reasons.
    o. By establishing a transition period during which developing countries who need it in light of their capacities will be provided with flexibility, by making available to them a menu of options for each element of the MPGs (e.g. inventories, etc.). This transition period will be governed by the principle of no-backsliding from current transparency arrangements, and each country will be encouraged to move as quickly as possible through this transition period.
    p. Need to be flexible on reporting of adaptation efforts.

A.7. Facilitating improved reporting and transparency over time

- This section is not necessary in the MPGs.

1. Give a direction of travel for the overall improvement of the level of transparency.
2. Improvement in reporting by developing country Parties will take time, and longer for those with limited capacities, and depend on support, and in particular for LDCs and SIDS.
3. Prioritising improvements or identifying capacity needs; the review process will be a catalyst for improved reporting and transparency over time.
4. Identification of capacity building needs and any improvement required must be initiated by the Party concerned.
5. Overcoming barriers to reporting is contingent upon provision of new, additional and adequate financial and technical resources to meet agreed full costs.
6. Prepare and submit an improvement plan to address gaps in reporting, accompanied with a listing of capacity-building needs.
7. Those developing countries that use flexibility explain their use and how they will meet the common MPGs and improve TACCC over time.
8. The MPGs should result in indication of best practice, and encourage Parties and expert review teams to identify areas for improvement.
9. LDCs and SIDS should not be disadvantaged in accessing finance, technical or capacity-building support on the account of discretion afforded to LDCs and SIDS.
10. The Capacity-building Initiative for Transparency (CBIT) is important to facilitate implementation of Article 13 and improvement over time; the relationship between CBIT, PCCB and the CGE is also important.
11. Provide support for transitioning to the 2006 IPCC Guidelines.

A.8. Avoiding duplication as well as undue burden on Parties and the secretariat

- This section is not necessary in the MPGs.

1. Parties should not be required to report the same information across several reports, and the same information should not be reviewed twice.
2. Design a practical and efficient system for transparency of action and support.
3. Existing communications and procedures should be adapted to accommodate the different types of contributions under the Paris Agreement.

A.9. Procedural aspects

- This section is not necessary in the MPGs.

1. COP and CMA decisions, with annexes. The COP and CMA decisions could address: adopting the MPGs; specifying the date when start using the MPGs; submission of final BRs and BURs; establishing a submission date for the first reports; addressing the frequency of reporting; requesting the secretariat to start the first TER and first FMCP at specific dates; addressing support for reporting, its aims and the link to CBIT; mandating the SBSTA to continue work on tabular reporting formats if such work cannot be completed by COP24; reporting language; the dates for the first and subsequent review and update of the MPGs; CBIT and other relevant agencies to provide capacity building support to LDCs and SIDS for the collection and continuity of inventory data.
2. Support to be provided to developing country Parties pursuant to Articles 13.14 and 13.15 of the Paris Agreement.
3. In the year when information is submitted/reviewed both under the Convention and the Paris Agreement, the reports shall be submitted in conjunction, the review/technical analysis process will also be conducted in conjunction.
4. Capacity building is critical for Parties, especially LDCs and SIDS, to improve their GHG inventories with increasing accuracy and coverage over time: focus on challenges for data collection and continuity due to lack of institutional capacity, lack of institutional structures and absence of frameworks for collection of data.

B. National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases

[Design of national inventory report MPGs]

- Develop common MPGs with in-built flexibility for those developing country Parties that need it in the light of their capacities. *(Each Party)*
- Flexibility to generally follow requirements on methods and reporting contained in decision 24/CP.19. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
- Apply decisions 2/CP.17 (annex I, para. 2-3) and use the common tabular format for the UNFCCC biennial reporting guidelines in 19/CP.18 (table 1 in the annex) together with further COP revisions. *(Developed country Parties)*
- Apply decisions 17/CP.8 (annex, para. 8-24) and 2/CP.17 (para. 41(g)) together with further COP revisions. *(Developing country Parties)*
- Apply all requirements related to national inventory report established in decision 24/CP.19 mutatis mutandis. *(Each Party)*
- Parties implementing REDD-plus (depending on capacity) can choose to build a separate national GHG inventory for REDD-plus alone considering the complexities of the technology required for REDD-plus. *(Developing country Parties)*

B.1. Objectives and principles

- Objectives and principles covered in overarching section.
- No objectives or principles section necessary.
- Objectives and principles covered in individual sections.

[Inventory-specific objectives]

1. Assist Parties in meeting their commitments under Article 13.7(a) and applicable paras. of decision 1/CP.21. *(Each Party)*
2. Provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied and information on climate change actions including mitigation and adaptation and social and economic consequences of these actions. *(Each Party / Developed country Parties)*

3. Assist Parties in ensuring and improving quality, coverage and transparency of their national inventory report over time, contingent on the availability of support for developing country parties, and mindful of domestic constraints, national circumstances, and other issues. *(Each Party)*
4. Promote that the information in GHG inventories is transparent, accurate, complete, consistent and comparable. *(Each Party)*
5. Facilitate the process of considering national inventories, including the preparation of technical analysis and synthesis documentation. *(Each Party)*
6. Facilitate the process of technical expert review and multilateral consideration of the inventory information in accordance with Article 13, paragraphs 11 and 12 of the Paris Agreement. *(Each Party)*

[Non-inventory-specific objectives]

7. Provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties individually national determine contributions under Article 4, and to inform the global stocktake. *(Each Party)*
8. Assist Parties in tracking progress made in implementing and achieving Parties' individual NDCs under Article. 4 of the Paris Agreement. *(Each Party)*
9. Serve as input to the Global Stocktake under Article 14 of the Paris Agreement to facilitate the assessment of collective progress towards achieving the purpose and long-term goal of the Paris Agreement. *(Each Party)*
10. Facilitate the identification and prioritization of domestic mitigation measures. *(Each Party)*

[Principles]

11. Provide flexibility to developing countries that need it in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
12. Avoid duplication as well as undue burden on Parties and the secretariat. *(Each Party)*
13. Ensure that double counting is avoided. *(Each Party)*
14. Ensure environmental integrity. *(Each Party)*
15. Sectors, gases and sources (including the baselines) in the GHG inventory must reflect the diversity of mitigation actions in the Parties' NDC. *(Each Party)*

B.2. Definitions

- No definitions section is necessary.

1. Definitions of the terms used are as provided in the 2006 IPCC Guidelines/most recent IPCC Guidelines adopted by CMA, and any supplementary guidance provided by IPCC for GHG inventories. *(Each Party)*
2. Definitions of the terms used are as provided in other IPCC Guidelines. *(Developing country Parties)*
3. Definition of TACCC principles in relation to GHG inventories: *(Each Party)*
    a. Transparency: data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information.
    b. Accuracy: emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged, and that uncertainties are reduced as far as practicable.
    c. Completeness: coverage of all sources and sinks, as well as all gases, which occur in a country and for which methodologies are provided in IPCC Guidelines for the full geographic coverage of the country.
    d. Consistency: inventory should be internally consistent in all its elements over a period of years. An inventory is consistent if the same methodologies are used for the base year and all subsequent years and if consistent data sets are used.
    e. Comparability: estimates of emissions and removals reported by countries in inventories should be comparable among countries. Countries should use agreed methodologies and formats for estimating and reporting inventories.

B.3. National circumstances and institutional arrangements (inventory planning, preparation and management)

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

[Requirements for institutional arrangements]

1. Establish and maintain national inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national GHG inventory reports in accordance with the reporting provisions defined in the reporting guidelines. *(Each Party)*
2. National inventory arrangements can vary depending on national circumstances/preferences, and change over time. *(Each Party)*
3. Follow requirements related to national inventory arrangements established in Decision 24/CP.19 (flexibility in light of their capacities) explaining the reasons, which may include specificities related to collection and processing of data, and support received. *(Those developing country Parties that need it in the light of their capacities)*
4. Implement the following functions relating to inventory planning, preparation and management: *(Each Party)*
   a. Designate a single national entity/national focal point with overall responsibility for the national inventory.
   b. Plan, establish and maintain the inventory preparation process including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice/development of methods, emission factors and other parameters is in accordance with the IPCC and reporting guidelines.
   c. Prepare emission and removal estimates and document them transparently, in accordance with the latest IPCC guidelines and reporting guidelines.
   d. Perform recalculations, in accordance with the IPCC and reporting guidelines, where needed.
   e. Perform uncertainty assessment and key category analysis and use them in identifying needs for inventory improvements and their prioritization.
   f. Elaborate an inventory QA/QC plan and implement QA/QC measures.
   g. Prepare national annual GHG inventories by compiling the NIR and common tabular format/CRF, and establish a process for the inventory consideration and approval/submission.
   h. Archive all information for the reported time series, including all disaggregated emission factors and activity data, and all documentation about generating and aggregating data, including QA/QC. Archive review results and planned inventory improvements.
   i. Provide technical expert review teams with timely access to all archived information used to prepare the inventory.
   j. Establish processes for the official consideration and approval of the inventory.
   k. Facilitate the conduct of the technical expert review process of the national inventory and participation in the FMCP.
   l. Prepare improvement plans to respond to recommendations from the technical expert review process and strengthen the institutional arrangements.

[Reporting on institutional arrangements]

5. Description of national inventory arrangements, including those to collect and archive data and those from mitigation actions that inform the GHG inventory, in the first national inventory report under the Paris Agreement in accordance with the reporting requirements and report any changes to those national inventory arrangements in the subsequent reports, as well as efforts to make this a continuous process, including information on the role of the institutions involved. *(Each Party / Developed country Parties / Developing country Parties)*
6. Report summary information on national inventory arrangements. *(Each Party / Developed country Parties)*
7. Highlight in their national circumstances if flexibility is needed. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
8. Flexibility needed for reporting information on arrangement, implementation as well as maintenance of arrangements all of which require capacity. *(Developing country Parties)*
9. No flexibility needed for reporting information on arrangements, which is different from the implementation and maintenance of arrangements which require capacity. *(Each Party)*

B.4. Methods:

a. Methodologies, parameters and data

[Use of IPCC guidelines]

1. Use the most recent/ 2006 IPCC Guidelines and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. *(Each Party / Developed country Parties)*
2. Use the older sets of IPCC guidelines (e.g. Revised 1996 IPCC Guidelines in conjunction with IPCC GPG, IPCC LULUCF GPG). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Apply flexibility by encouraging Parties to apply most recent IPCC guidelines to the extent possible and provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include

a timeline for the future application in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)*

4. Where estimates are reported for any country-specific category or gas that is not included in IPCC guidance, provide information on the category or gas, and the methodologies, emissions factors and activity data used for their estimation and, and related data references. *(Each Party / Developed country Parties)*

[Use of tiers within IPCC guidelines]

5. Use different methods (tiers) contained in the IPCC Guidelines and use national methodologies which could reflect better the national situation, and produce the most accurate estimates. *(Each Party / Developing country Parties)*
6. Use a recommended method (tier level) for key categories in accordance with IPCC Guidelines, and follow IPCC good practice guidance and other good practice guidance relevant to key categories. *(Each Party)*
7. Apply higher tier methods particularly for key categories and for refining estimates in LULUCF sector. *(Each Party / Developed country Parties)*
8. Use default emission factors and activity data in the absence of more robust methods and/or data, but encouraged to use country-specific and regional emission factors and activity data, where available, or, propose plans to develop them in a scientifically sound and transparent manner consistent with the latest IPCC Guidelines. *(Each Party / Developed country Parties / Developing country Parties)*
9. Apply flexibility according to methodological tiers in the IPCC guidelines with the flexibility to apply a lower tier approach, if justified due to limitations of time and data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
10. Where national circumstances prohibit use of a recommended method, provide explanations in the national inventory report, and identify the gap as part of reporting on constraints and inventory improvement planning. *(Those developing country Parties that need it in the light of their capacities)*
11. Indicate methodological consistency between communication and implementation of NDCs. *(Each Party)*

b. Key category analysis

1. Identify key categories, using key category analysis consistent with most recent/2006 IPCC Guidelines as agreed by the CMA with and without Land Use, Land Use Change and Forestry (LULUCF) categories. *(Each Party / Developed country Parties)*
2. Undertake key category analysis as indicated in the IPCC good practice guidance to assist in developing inventories that better reflect their national circumstance. *(Developing country Parties)*
3. Identify key categories using approach 1 in accordance with IPCC Guidelines. Encourage to use approach 2. *(Each Party)*
4. Conduct a complete key category analysis for the base year (or period) and the latest reported inventory year, using approach 1, both level and trend assessment, including and excluding LULUCF. *(Each Party / Developed country Parties)*
5. Use approach 2 and add additional key categories to the result of approach 1. *(Each Party / Developed country Parties)*
6. Consider a threshold lower than 95% for key category assessment, allowing to focus improvement on a fewer categories and prioritize resources. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

c. Recalculations

1. Use the same methods and a consistent approach to underlying activity data and emissions factors for each year reported. *(Each Party)*
2. Perform recalculations in a transparent manner, including when new information is introduced, to ensure consistency of time series and improve accuracy and/or completeness; performed in accordance with the most recent IPCC guidelines agreed upon by CMA, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series. *(Each Party / Developed country Parties)*
3. Where not possible to recalculate all years due to capacity constraints and/or data availability, perform recalculations for the base year or reference years of the NDC and the latest reported year. *(Those developing country Parties that need it in the light of their capacities)*
4. Apply flexibility by providing explanations for which categories IPCC guidance on recalculation of time series could not be implemented. *(Those developing country Parties that need it in the light of their capacities)*
5. Apply additional flexibility with respect to recalculating estimates for years that are earlier than relevant base years for NDCs. *(Those developing country Parties that need it in the light of their capacities)*

d. Uncertainty assessment

1. Quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using most recent/2006 IPCC Guidelines agreed by CMA. *(Each Party / Developed country Parties)*

2. Quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends for at least the base year and the latest inventory year. *(Each Party / Developed country Parties / Developing country Parties)*
3. Provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and de scribe the methodologies used, if any, for estimating these uncertainties. *(Developing country Parties)*
4. Elaborate/explain errors due to sampling methods, data entry, calculation, data formulation. *(Each Party / Developed country Parties)*
5. Work towards quantitative assessment of uncertainty. *(Those developing country Parties that need it in the light of their capacities)*
6. Provide qualitative discussion of uncertainty for key categories. *(Those developing country Parties that need it in the light of their capacities)*

e. Assessment of completeness

1. Estimate and report emissions and removals from all categories (pools and gases) for which estimation methods are included in the latest IPCC Guidelines and indicate the parts of their geographical area covered and provide an explanation for any exclusion. *(Each Party / Developed country Parties)*
2. Strive to present information which is as complete as possible. Where numerical data are not provided, use the notation keys as indicated. *(Developing country Parties)*
3. Clearly indicate the sources and sinks which are not considered in the inventories but which are included in the 2006 IPCC Guidelines and explain the reasons for such exclusion; Use notation keys to fill in blank cells in reporting tables. *(Each Party / Developed country Parties)*
4. Allow the use of the notation key "NE" (not estimated) when the estimates would be insignificant in terms of level and trend and where a disproportionate amount of effort would be required to collect data for a gas from a specific activity. Thresholds will need to be determined considering flexibility. *(Each Party / Those developing country Parties that need it in the light of their capacities / Developed country Parties / Developing country Parties)*
5. Report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur. *(Each Party / Developed country Parties)*
6. Apply flexibility by using a different threshold for significant categories. *(Developing country Parties)*

f. Quality assurance/quality control

1. Elaborate an inventory quality assurance/quality control (QA/QC) plan: including information on the inventory agency responsible for conducting QA/QC. *(Each Party / Developed country Parties)*
2. Implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
3. Implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with the Revised 1996 IPCC guidelines. *(Developing country Parties)*
4. Compare the national estimates of CO_2 emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the 2006 IPCC Guidelines, and report the results of this comparison in the NIR. *(Each Party / Developed country Parties)*
5. Compare the national estimates of CO_2 emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the Revised 1996 IPCC Guidelines and IPCC GPG, if disaggregated data are available, and report the results of this comparison in the NIR. *(Developing country Parties)*

B.5. Metrics

- ***Placeholder for outputs of APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31, of the Paris Agreement to be incorporated into the MPGs. See < http://unfccc.int/10128.php>.***

1. Use common metrics as agreed by CMA. *(Each Party)*
2. Report aggregate emissions and removals of GHGs, expressed in CO_2 equivalent (CO_2 eq), using the 100-year time horizon global warming potential (GWP) values from the IPCC. *(Each Party)*
3. Report on aggregated GHGs emissions and removals expressed in CO2 equivalent by using the 100-year GWPs values from the IPCC second assessment report. *(Developing country Parties)*
4. As appropriate, report supplemental information on aggregated GHG emissions using other metrics applicable to national circumstances. *(Each Party)*
5. If GWP or GTP are used, provide clarification on which values and IPCC assessment report were utilized. *(Each Party)*

B.6. Reporting guidance

a. Information on methods and cross-cutting elements

[Reporting on methods]

1. Report all methods, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used. Provide an explanation of any methodological or data gaps. *(Each Party / Developed country Parties)*
2. Provide information on methodologies used in the estimation of emissions and removals, including a brief explanation of the sources of emission factors and activity data. *(Developing country Parties)*
3. Report information on methods for key categories and document country-specific emissions factors used in tabular formats, if not able to report information for all categories. *(Developing country Parties)*
4. Report on choice of methodology and data and their rationale in the context of IPCC good practice, key category analysis and decision trees. *(Each Party)*
5. For Parties preparing estimates using higher tier methods and models, provide transparent verification information on the methods, data and assumptions in line with IPCC good practice. *(Each Party)*
6. Describe the national key categories, including information on the methodology used for their identification, and information on the level of disaggregation used. *(Each Party)*
7. Report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
8. Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future. *(Each Party / Developed country Parties)*
9. Report results of uncertainty analysis as well as methods used and underlying assumptions; at least for base year and the latest inventory year. *(Each Party / Developed country Parties)*
10. Report recalculations for the base year and all subsequent years of the time series, together with explanatory information and justifications with an indication of relevant changes and their impact on the emissions trends. *(Each Party / Developed country Parties)*
11. Report information on the reasons for lack of completeness, if methodological or data gaps exist. *(Each Party / Developed country Parties)*
12. Provide opportunity and flexibility to simplify the template workbook in accordance with its national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

b. Sectors and gases

[General]

1. Report all estimates of emissions and removals in the mass of each GHG. *(Each Party)*
2. Present emissions and removals on a gas-by-gas basis in units of mass, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on sources and sinks in the area of LULUCF. *(Each Party / Developing country Parties)*
3. Report emissions and removals at the most disaggregated level of each source/sink category, providing that a minimum level of aggregation is needed to protect confidential business and military information. *(Each Party / Developed country Parties)*
4. Report estimates of emissions and sinks for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends. *(Each Party / Developed country Parties)*

[Gases]

5. Report all 7 gases (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3). *(Each Party / Developed country Parties)*
6. Report CO_2, CH_4 and N_2O at a minimum. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
7. Report CO_2, CH_4 and N_2O mandatorily and PFCs, HFCs, SF_6 and NF_3 subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
8. Include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continue to include it. *(Each Party)*
9. Report gases according to national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
10. Report actual emissions of HFCs, PFCs, SF_6 and NF_3, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO_2 eq. *(Each Party / Developed country Parties)*
11. Allow Parties to determine the coverage of GHG gases, sectors, sources in light of their capacities and based on the best available data and key categories, moving over time to greater coverage. *(Each Party / Those developing country Parties that need it in the light of their capacities)*

[Sectors]

12. Report the following sectors: Energy, Industrial Processes and Product Use, Agriculture, Land use, land-use change and forestry, and Waste according to the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
13. Report all sectors and gases for which there are methodologies available in the 2006 IPCC Guidelines. *(Each Party / Developed country Parties)*
14. Exclude, if necessary, emission sources/removals categories and/or gases/pools if the necessary information to estimate the emissions/removals is not available according to national circumstances. *(Developing country Parties)*

[Precursor gases]

15. Provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NO_X) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO_X). *(Each Party)*

[Indirect emissions]

16. Report indirect CO_2 from the atmospheric oxidation of CH_4, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO_2, the national totals are presented with and without indirect CO_2. *(Each Party)*
17. Report indirect CO_2 from the atmospheric oxidation of CH_4. For Parties that decide to report indirect CO_2, the national totals are presented with and without indirect CO_2. *(Each Party)*
18. Indirect N_2O emissions from other than the agriculture and LULUCF sources could be reported as a memo item. These estimates of indirect N_2O are not included in national totals. Parties may provide information on other substances that have an impact on climate. *(Each Party)*

[Bunker fuel emissions]

19. Report international aviation and marine bunker fuel emissions as two separate entries and not include in national totals but reported distinctly, if disaggregated data are available. Make every effort to both apply and report according to the method contained in the latest IPCC Guidelines for separating domestic and international emissions. *(Each Party / Developing country Parties)*

[Feedstocks]

20. Clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the latest IPCC Guidelines. *(Each Party / Developed country Parties)*

[Natural disturbances]

21. Report information on approach taken, if any, to identification of natural disturbances and corresponding emissions and removals, in accordance with IPCC guidelines. Indicate if these estimates are included in national totals. *(Each Party)*

c. ***Time series***

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)*
2. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)*
4. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
5. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)*
6. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)*
7. National inventory report to cover the initial year, the most recent 10 years and any previous years since the initial year ending with 0 or 5. If the information required has not been reported in previous reports and/or is not available, Parties are to provide info of the years available, including the base year and NDC reference year. *(Each Party)*
8. Estimate the inventory time series using the same IPCC methodologies, and the underlying activity data and emissions factors obtained and used in a consistent manner, ensuring that changes in emission trends are not introduced as a result of changes in estimation methods or assumptions over the time series of estimates. *(Each Party)*

9. Use alternative methods (techniques from IPCC guidelines) to estimate the missing values, due to lack of activity data, emissions factors or other parameters, in order to ensure consistent time series. *(Each Party)*

d. Frequency

1. Submit national inventory report annually. *(Each Party / Developed country parties / Developing country Parties)*
2. Submit national inventory report on a biennial basis. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Submit national inventory report on a biennial basis with no specific deadline for the submission within this timeframe, taking into account paragraph 90 of decision 1/CP.21 and Article 13 paragraphs 2, 14 and 15. *(Developing country Parties)*
4. Submit every two years, a national inventory report following a X-2 approach (and no more than X-4 in a transitional stage). *(Developing country Parties)*
5. Provide flexibility to LDCs and SIDs to submit at their discretion. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
6. Continue with annual national GHG inventory submission, including as a minimum, the inventory for the calendar year no more than two years prior to the date of the submission. *(Each Party / Developed country Parties)*

B.7. Constraints and capacity-building needs

- The section on constraints and capacity-building needs is not necessary.

1. Identify and provide transparent updated information related to the planning, preparation, management compilation and report of the inventory, including what would be needed to improve transparency, accuracy completeness, comparability and consistency of future reports, on constraints and gaps (both domestic and external) based on national circumstances and related financial, technical and capacity-building needs in the NIR or in the outcome of the support needed process under Article 13, paragraph 10. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
2. Explain how provision of capacity-building would improve the GHG inventory, and outline the aspects that would be improved, together with proposals on prioritizing improvements. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Identify challenges that Parties experience using the latest IPCC Guidelines. *(Developing country Parties)*

B.8. Improvement plans

[Preparing improvement plans]

1. Prepare and periodically update an improvement plan that includes improvements related to: completeness; methodologies; activity data collection; preparation of emission factors; key category analysis and uncertainty estimation; QA/QC procedures; and inventory management & include timelines and funding needs. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
2. Report improvement plans related to the national inventory following the requirements established in decision 24/CP.19. *(Developed country Parties)*
3. Elaborate in the improvement plan the steps and capacities needed to implement or report a QA/QC plan and for giving information on QA/QC procedures. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
4. Apply flexibility by elaborating in the improvement plan the steps and capacities needed to estimate uncertainties. *(Those developing country Parties that need it in the light of their capacities)*
5. Summary of improvement plan should be included in NIR. *(Each Party)*
6. Improvement plans to become less extensive when reporting improves over time. *(Each Party)*

[Reporting on planned improvements]

7. Report on implemented and planned inventory improvements based on the recommendations from the technical expert review. *(Each Party)*
8. Identify planned activities to: improve data quality; improve the TACCC of reporting and move towards full implementation of the MPGs. *(Those developing country Parties that need it in the light of their capacities)*
9. Explain the application of flexibility and address how they plan to meet the common MPGs over time. *(Those developing country Parties that need it in the light of their capacities)*

B.9. Submission process, and reporting formats and tables

[Form of national inventory report submission]

1. GHG inventory submission consists of a national inventory report – NIR and the common tabular format/CRF submitted through an electronic reporting system maintained by the secretariat.

a. The NIR to be submitted in one of the official UN languages, but Parties are encouraged to submit an English translation to facilitate TER. The NIR to contain detailed and complete information on inventories and any additional information provided by the Party during TER; MPGs include an annotated outline for the NIR content. *(Each Party)*

b. The electronic common tabular format/CRF includes detailed information by sector, category and gas, in metric tonnes, and CO_2 equivalence and is developed specifically for the biennial transparency reports. *(Each Party)*

2. In the years when other information requested by Article 13 of the Paris Agreement is submitted, the national inventory report could form part of a comprehensive report. *(Each Party)*
3. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submission of biennial transparency reports. *(Each Party / Developed country Parties)*
4. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. *(Each Party / Developed country Parties)*
5. The national inventory report prepared in accordance with Article 13.7(a) to be submitted as part of the biennial reporting under Article 13. *(Developing country Parties)*
6. Provide a summary or an update of the information contained in chapter III (national GHG inventories) of the annex to decision 17/CP.8. Additional or supporting information, including sector-specific information, may be supplied in a technical annex. *(Developing country Parties)* Move to submission of stand-alone annual inventory reports over time. *(Developing country Parties)*
7. Report at the minimum the summary of GHG emissions and removals, including the information expressed in CO_2 eq. in emission trend tables provided in the CRF, and provide a complete inventory information. *(Developed country Parties)*

[Tabular formats]

8. Provide summary information tables for the years previously reported in the GHG inventories in their NCs. *(Developing country Parties)*
9. Use tables 1 and 2 of 17/CP.8 in reporting its national GHG inventory. *(Developing country Parties)*
10. Include the inventory sectoral tables and worksheets of the IPCC, in both electronic and hard copy format. *(Developing country Parties)*

[Linkage to Article 6]

11. Inventory to be kept in a national registry, and account for any transfer within the country or from one Party to another in accordance with agreed rules for the application of Articles 6.2 and 6.4 of the Paris Agreement. *(Each Party)*

C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement

- *Placeholder for relevant outputs of the APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, to be incorporated into the MPGs. See <http://unfccc.int/10128.php>. The below content does not prejudice the negotiations under APA agenda item 3, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*

C.1. Objectives and principles

- Objectives and principles covered in an overarching section
- Objectives and principles covered in individual sections.
- No objectives or principles section necessary.

[Tracking progress-specific objectives]

1. Assist Parties in meeting their commitments under Article 13, paragraph 7(b) of the Paris Agreement and provide information on the progress with implementation and achievement of NDCs for the CMA and global stocktake. *(Each Party)*
2. Assist Parties in tracking progress made in implementing and achieving NDCs and in identifying successes and challenges in meeting the objectives of their NDCs. *(Each Party)*

[General objectives]

3. Provide a clear understanding of climate change action in the light of the objective of the Convention as set out in Article 2 of each, and to inform the global stocktake. *(Each Party)*

4. Facilitate advice and knowledge sharing amongst Parties. *(Each Party)*
5. Facilitate the process of technical expert review, multilateral consideration of the inventory information and improved reporting over time. *(Each Party)*

[Tracking progress-specific principles]

6. In relation to tracking progress with NDCs: *(Each Party)*
   a. Transparency means all elements relevant for tracking of progress and methodologies used should be clearly explained.
   b. Accuracy means the aggregation and summation of individual elements that reflect the overall progress is correct.
   c. Completeness means progress is tracked for all elements of the NDC.
   d. Consistency means methodologies used to establish reference level(s) or base year/periods are consistent with the methodologies used in the period of tracking progress of the implementation and achieving the NDCs.
7. Take the lead in tracking progress of NDCs. *(Developed country Parties)*

[General principles]

8. Promote the provision of transparent, accurate, complete, consistent and comparable information. *(Each Party)*
9. Provide flexibility while allowing improvement over time to implement provisions of the MPGs. *(Those developing country Parties that need it in the light of their capacities)*
10. Avoid duplication as well as undue burden on Parties and the secretariat. *(Each Party)*
11. Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. *(Each Party)*
12. Ensure that double counting is avoided. *(Each Party)*
13. Ensure environmental integrity. *(Each Party)*
14. Respect each country's sovereignty, step-wise approach in accordance with national circumstances, capacity and capability. *(Each Party)*
15. Based on the use of best available science and existing methods and guidance. *(Each Party)*
16. The Paris Agreement provides flexibility for LDCs and SIDS to submit, strategies, plans and actions for low GHG emissions development reflecting their special circumstances. *(Those developing country Parties that need it in the light of their capacities)*

C.2. National circumstances and institutional arrangements

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

[National circumstances]

1. Description of national circumstances (such as government structure, population profile, geographical profile, economic profile, climate profile, sector details) related to the implementation and achievement of NDCs under Article 4, and tracking of progress and information on how the national circumstances affect GHGs over time, including disaggregated indicators. *(Each Party)*
2. Information on economy-wide emissions. *(Developed country Parties)*

[Institutional arrangements]

3. Institutional arrangements established for the implementation and achievement of its NDC, including those used for tracking units (if applicable), taking into account anthropogenic and natural disturbances, with regard to the level of ambition to reach the peaking of country GHG emission. *(Each Party)*
4. A description in changes to existing institutional arrangemnets, after the first report. *(Each Party)*
5. Information on legal, institutional, administrative and procedural arrangements for domestic compliance, monitoring, reporting, archiving information and evaluation of progress towards its NDC.

[Other information]

6. Information on the social and economic impact of response measures, based on full cooperation to enhance understanding of their economic and social consequences, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. *(Each Party)*
7. Information on mitigation co-benefits from adaptation actions and/ or economic diversification plans. *(Each Party)*
8. Information that explains fairness and equity of the NDC. *(Each Party)*

C.3. Description of a Party's NDC under Article 4, including updates

[General information related to a Party's NDC under Article 4]

1. Indication of the web link to the NDC documents. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
2. Short summary description of NDC under Article 4. *(Each Party)*
3. Any additional information included in the NDC public registry. *(Each Party)*
4. Guidance to recognize that some NDCs do not have targets and must accommodate for the different NDCs available. *(Each Party)*

[Specific information related to a Party's NDC under Article 4]

5. Specification of the components covered by NDCs (mitigation, including mitigation co-benefits resulting from adaptation action and/or economic diversification plans, adaptation, response measures, and means of implementation). *(Each Party / Developed country Parties)*
6. Conditional and unconditional components, its coverage, scope, reference year, any adjustments/updates to it, and any additional factors. *(Each Party)*
7. Description of the most recent NDC, including the update or adjustment of the NDC and any other relevant information considered in the NDC necessary for clarity, transparency and understanding, such as:
   a. targets, including quantitative values (absolute or relative) and time frames for achieving the target (single year or multiyear); *(Each Party)*
   b. reference level, including quantitative value for base year or base period; *(Each Party / Developed country Parties)*
   c. time frames and/or periods for implementation; *(Each Party / Developed country Parties)*
   d. scope and coverage, including sectors, categories of sources and sinks, carbon pools and gases; *(Each Party / Developed country Parties)*
   e. indicators and/or elements relevant for tracking progress of NDC; *(Each Party)*
   f. methodologies and assumptions, including by sector, category or activity if vary; *(Each Party)*
   g. accounting methodologies; *(Each Party / Developed country Parties)*
   h. approaches and assumptions; *(Each Party / Developed country Parties)*
   i. conditions and assumptions relevant to the achievement of NDC; *(Each Party / Developed country Parties)*
   j. metrics including GWPs; *(Each Party)*
   k. expected use of ITMOS; *(Each Party)*
   l. data sources. *(Each Party)*
8. Planning processes. *(Each Party)*
9. An explanation of how double counting will be avoided in tracking progress. *(Each Party)*
10. Information on the social and economic impact of response measures. *(Each Party)*

[Use of existing reporting guidelines under the UNFCCC]

11. Guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7. *(Developed country Parties)*
12. Guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13. *(Developing country Parties)*
13. Information guided by paragraphs 4-7 of the BR reporting GLs and paragraphs 11-13 of the BUR reporting GLs, but modified to apply to all Parties. *(Each Party)*

C.4. Progress made in implementing and achieving its NDC under Article 4 to date: a) Indicators to track progress made in implementing its NDC under Article 4

- *Placeholder for outputs of the SBSTA agenda item on matters relating to Article 6 of the Paris Agreement. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*

[General guidance]

1. Information should be as quantifiable as possible based on its type of NDC. *(Each Party)*
2. Qualitative and quantitative information on the current progress in implementing NDCs. *(Each Party)*
3. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)*
4. Report on the progress made in implementing and achieving its NDC. *(Developed country Parties)*
5. A summary table for information on quantified progress made in implementing and achieving the NDC under Article 4. *(Each Party)*

[Indicators to track progress]

6. Information on relevant, appropriate/meaningful indicators for baseline year and reporting years until most recent reporting year, against which progress to the NDC will be tracked, and any updates to these, including:
   a. definitions needed to understand these indicators; *(Each Party)*

b. their quantified values; *(Each Party)*
c. flexible base year, base year; *(Each Party)*
d. emission intensity, including indicators used; *(Each Party)*
e. indicators to track progress on mitigation co-benefits from adaptation actions and/or economic diversification plans; *(Each Party)*
f. sources of data used to track progress on these indicators. *(Each Party)*

[Specific guidance (not explicitly indicators-specific)]

7. Information on the metrics and emission estimation methodologies used (consistent with CMA decisions). *(Each Party)*
8. Describe sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions. *(Each Party)*
9. An explanation of how the information used to track progress is consistent with the Party's most recent NIR. *(Each Party)*
10. Construction of the reference emissions/ removals.
11. Comparison of anthropogenic emissions / removals against the reference for each reported year. *(Each Party)*
12. An explanation of how double counting has been avoided in tracking progress towards the implementation and achievement of the Party's NDC under Article 4. *(Each Party)*
13. Information on how the sectors, categories, gases and as relevant, pools, included in the NDC have been addressed in the reference, including updates to the reference as a result of more accurate information, and any expansion of coverage, and updates to data and parameters. *(Each Party)*
14. Information on how outcomes are compared to the reference. *(Each Party)*
15. Information on how policies and measures have been included in the reference and their implementation timeframes, reasons for exclusion of relevant policies and measures. *(Each Party)*
16. Information on the contribution to the reference from sub-national or sectoral baselines, reference levels and projections as relevant. *(Each Party)*
17. Projected baseline, if relevant. *(Each Party)*
18. Accounting or tracking balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. *(Each Party)*
19. Information on approach(es) and assumptions used. *(Each Party)*
20. Information on any changes from the previous NDC to coverage, and approach(es), assumptions and definitions used. *(Each Party)*
21. Information on any expansion of coverage, and updates to data and parameters applied during an NDC implementation period. *(Each Party)*
22. Information on how methodologies, accounting approaches, assumptions and definitions used to track progress toward the achievement of the NDC under Article 4 are consistent, in each reporting year, with those used in communicating the NDC under Article 4. *(Each Party)*
23. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. *(Each Party)*
24. For quantified mitigation actions, an estimate of their impact and underlying assumptions; for mitigation actions information on progress with implementation, cross-reference to the mitigation actions sub-heading, and indicators to monitor the progress. *(Each Party)*
25. Information on mitigation co-benefits resulting from adaptation policies, strategies, measures, actions and/or economic diversification plans and how they contribute to achieving the NDC. *(Each Party)*
26. Information on adaptation component of NDCs, to be reported in accordance with section D below. *(Each Party)*
27. Information on support provided component of NDCs, to be reported in accordance with Section E below. *(Developed country Parties)*
28. Information on support needed related to NDCs, to be reported in accordance with Section F below. *(Developing country Parties)*
29. Information on applicable indicators, and information necessary to track progress consistent with the level and timely support. Flexibility to determine frequency of submission. *(Developing country Parties)*

[Article 6]

30. Information on the use and the implementation of cooperative approaches under Article 6. *(Each Party)*
31. Contribution and/or adjustments for each year of the target period in accordance with guidance adopted under Article 6. *(Each Party)*

[Land sector]

32. Contribution from the land-use sector (natural disturbance if any) and a description of the accounting approaches used. *(Each Party)*
33. Information on how REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches. *(Developing country Parties)*
34. Approach taken, if any, to natural disturbance in the land sector. *(Each Party)*

[Frequency]

35. To be reported annually. *(Developed country Parties)*
36. To be reported regularly. *(Developing country Parties)*

[Specific guidance]

37. Information on the social and economic impact of response measures. *(Each Party)*
38. Progress made in cooperating to enhance the understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. *(Each Party)*

C.5. Progress made in achievement of the Party's NDC under Article 4 for the target year/period; indicators to track progress made in achieving its NDC under Article 4

- This section is not necessary in the MPGs.

[Timing]

1. Information to be reported only in the submission following the end of the target year/period of an NDC. *(Each Party)*

[General guidance]

2. Final accounting balance as a structured summary of all relevant quantified components to assess the achievement of NDCS: *(Each Party)*
    a. Time series of total net GHG emissions and removals.
    b. Quantified reference levels and/or based year/period.
    c. Relevant quantified indicators for the base year until the most recent year.
    d. Contribution and/or adjustments for each year of the target period or target year under Article 6 guidance.
    e. Contribution from the LULUCF sector for each year of the target period or target year, if not included in the time series of total net GHG emissions and removals.
    f. Additional quantified parameters for each year of the target period.
3. Overall assessment of achievement. *(Each Party)*
4. Information on the values of emissions, removals/sinks and indicators/parameter(s) of target year with those set in NDC. *(Each Party)*
5. Updated reference emissions/removals, and values of other indicators to show the progress in achieving NDC for the target year/period. *(Each Party)*
6. Relevant indicators determined by the Party that show achievement with target. *(Each Party)*

[NDC-specific guidance, as applicable]

7. For NDCs with a peak in GHG, information is needed after the specified peaking year. *(Each Party)*
8. For NDCs with quantified mitigation actions and co-benefits, an estimate of the impact the mitigation actions and co-benefits on GHGs at the end of the target year or period and underlying assumptions. *(Each Party)*
9. NDC achievement on adaptation policies and strategies. *(Each Party)*
10. Comparison of the actual values of emissions, removals/sinks and indicators/parameter(s) of target year with those set in the NDC or in the RL. *(Each Party)*

[Article 6]

11. Net sum of transferred ITMOs during the period of NDC, the consequent corresponding adjustment in view of NDCs achievement and other relevant information. *(Each Party)*

[Land sector]

12. Information on the implementation of Article 5 of the PA and how it contributes to achieving the NDC. *(Each Party)*

[Other information]

13. Reporting on the social and economic impact of response measures. *(Each Party)*
14. Specific, result and impact oriented information in relation to the achievement of their NDCs, and information on support to developing countries. *(Each Party)*

C.6. Mitigation policies and measures, actions, and plans, and other actions with mitigation co-benefits resulting from adaptation actions, related to the implementation and achievement of an NDC under Article 4, including effects (historical and expected), barriers and costs

[Information on mitigation policies and measures]

1. Information in textual and tabular format on implemented, adopted and planned mitigation policies and measures, including those that have the most significant impact on GHG emissions. *(Each Party / Developed country Parties)*
2. Description of mitigation actions and policies in the CTF could include, inter alia, but not limited to the following: *(Each Party / Developed country Parties)*
   a. Name and description (max. xx words) of policy, measure or action, including information on quantitative goals, if any and progress indicators.
   b. Objectives.
   c. Activity affected.
   d. Sector(s) and gases affected.
   e. Sources, sinks and carbon pools impacted, as relevant.
   f. Start year of implementation and timeframe.
   g. Type of instrument/nature of the action.
   h. Status: planned, adopted, implemented/progress of implementation.
   i. Methodologies and assumptions.
   j. Steps taken or envisaged to achieve that action.
   k. Implementing/responsible entity or entities.
   l. Costs of policy or measure, with definition or explanation of cost.
   m. Non-GHG mitigation benefits.
   n. Results achieved: quantified impacts of emissions reductions or other criteria.
   o. Information on how those policies and measures interact with each other.
   p. Explanation of policies and measures no longer in place.
   q. Those influencing GHG emissions from international transport.
   r. Information on how the policy or measure will be implemented including in relation to public and private sector entities.
   s. Quantification, in terms of CO2, of impacts of mitigation actions and policies.
3. Quantified expected effect (or qualitative description for those places where not feasible) of policies and measures including methodologies used reported in a separate document or an Annex to the CTF, may be presented in aggregate for several complementary measures in a particular sector, gas, source or sink. *(Each Party / Developed country Parties)*
4. Information on the monitoring and evaluation of relevant policies and measures. *(Each Party)*
5. Information on how policies and measures are modifying longer-term trends. *(Developed country Parties)*
6. Information on the social and economic impact of response measures. *(Each Party)*
7. Information on mitigation co-benefits from adaptation actions and/or economic diversification plans. *(Each Party)*
8. Best practice, including policy innovation, pilots and demonstration, key projects and programs. *(Each Party)*
9. A brief description or reference to policies and measures that maintained over time and was reported earlier. *(Each Party / Developed country Parties)*
10. Description of policies and measures (or targets) relevant to achieving the Party's NDC which do not necessarily have climate change mitigation as their primary focus. *(Each Party)*
11. Identify and periodically update policies and practices that encourage activities that lead to greater levels of anthropogenic GHG emissions than would otherwise occur. *(Developed country Parties)*
12. Support received and needed related to the mitigation action. *(Developing country Parties)*
13. Gaps, constraints or barriers related to the implementation. *(Each Party)*
14. Reporting only on policies and measures for which information is available, unless the implementation of a policy or measure is itself the target. *(Those developing country Parties that need it in the light of their capacities)*
15. Information on mitigation actions in line with the implementation of Article 5 of the Paris Agreement. *(Each Party)*
16. For LDC and SIDS, strategies, plans and actions for low GHG emissions development reflecting their special circumstances. *(Those developing country Parties that need it in the light of their capacities)*
17. Level of detail being decided by Parties. *(Developing country Parties)*

[Information on policy and institutional context]

18. The overall policy context, including any national targets for GHG mitigation, strategies for sustainable development and long-term mitigation strategies. *(Developed country Parties)*
19. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. *(Each Party)*

20. Policy reform/alignment, law enforcement, institutional strengthening, incentive and disincentive mechanism. *(Each Party)*

[Use of existing reporting guidelines under the UNFCCC]

21. Guided by paragraphs 6-8 of the BR reporting GLs. *(Developed country Parties)*
22. Guided by paragraphs 11-13 of the BUR reporting GLs. *(Developing country Parties)*

C.7. Summary of greenhouse gas emissions and removals

- This section is not necessary in the MPGs.

[Content]

1. Summary of greenhouse gas (GHG) emissions and removals as relevant for the NDC for reporting years from the most recent NIR, using the national inventory report MPGs that reflect flexibility for those developing countries that need it in light of their capacities. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
2. Summary of GHG intensity changes (per capita and per GDP) the initial reported year to the latest year in the most recent NIR, using the respective summary table in the CTF. *(Each Party)*
3. Description of the summary table of national total GHG emissions and removals, including an explanation of the factors underlying emission trends not included (max. xx words). *(Each Party)*

[Format]

4. Summary to be captured in the sections on progress made with implementation and achievement of targets; as reported in each country's national report, including NC, BUR/BR. *(Each Party)*
5. Parties that submit a stand-alone NIR on an annual basis, provide a summary of the national total GHG emissions and removals from 1990 or the initial reported year to the latest year in the most recent NIR, using the respective summary table in the CTF (Parties encouraged to use the NIR for more detailed information reporting of GHG emissions and removals). *(Developed country Parties)*
6. Parties that include their NIR in the biennial transparency report provide information on total GHG emissions. *(Developing country Parties)*

C.8. Projections of greenhouse gas emissions and removals, as applicable

- This section is not necessary in the MPGs.

[Scope/coverage of projections]

1. With existing measures, without measures and with additional measures with clear description (or Party's own definitions) with 5-year time frame (e.g. 2020, 2025, 2030) extending at least the target year of the current NDC, using CTF tables. *(Each Party)*
2. Projection "with measures" to at least the end point of the NDC. *(Those developing country Parties that need it in the light of their capacities)*
3. Other projections as relevant to the NDC under Article 4. (E.g. emissions intensity, hectares reforested). *(Each Party)*
4. Updated projections consistent with the type of scenario used for the NDC. *(Each Party)*
5. Cut-off year of the projection. *(Each Party)*
6. Information on whether and which policies and measures are included in the baseline scenario. *(Each Party)*
7. Projections presented on a sectoral basis and by gas, as well as for a national total using GWP. *(Each Party)*
8. Projections of key indicators to determine progress towards their NDC. *(Each Party)*
9. At least include projections covering sectors and gases included in NDCs under Article 4. *(Each Party)*
10. Projections only for key categories of emissions and removals. Other projections as relevant to the NDC under Article 4. *(Those developing country Parties that need it in the light of their capacities)*
11. Projections presented relative to actual inventory data for the preceding years. *(Each Party)*
12. Quantitative information and historical emissions and removals from initial year to the most recent inventory, annually if feasible. *(Each Party)*
13. Projections with and without LULUCF. *(Each Party)*
14. Projections to at least the end-point year of the Party's NDC by sector and aggregated, or at least include projections covering sectors and gases included in NDCs. *(Each Party / Developed country Parties)*
15. Projections on a quantitative basis, starting from a recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year. *(Each Party)*

[Assumptions and methodology]

16. Information on models and methodologies, key underlying assumptions and variables (e.g. GDP growth rate/level, population growth rate/level, etc.) used in their projections. (Each Party)
17. Sensitivity analysis for projections and a brief explanation of the methodologies and parameters used. (Each Party)
18. Uncertainty analysis. (Each Party)
19. Changes since the previous report in the models or methodologies used for projections. (Each Party)
20. Detailed basis and assumptions for the projections. (Developed country Parties)

[Other information]

21. Not necessary for all types of NDC. (Each Party)
22. Comparison between the projection and the NDC under Article 4, including narrative information on whether the Party is on track towards achieving its NDC under Article 4. (Each Party)
23. Relevant information wherever possible. (Developing country Parties)

C.9. Information on Parties' accounting under Article 4, paragraphs 13 and 14

- ***Placeholder for outputs of the APA agenda item 3(c) on matters relating to accounting for Parties' nationally determined contributions, as specified in paragraph 31. See < http://unfccc.int/meetings/ 10128.php>. The below content does not prejudice the negotiations under this agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.***

1. Preliminary information in the years when tracking of progress and accounting for NDCs coincide. (Each Party)
2. Accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period and Information related to methodological consistency in each reporting year. (Each Party / Developed country Parties)
3. Identify and confirm the accounting approach under Articles 4.13 and 4.14 and their consistency with agreed guidance. (Each Party)
4. Parties have less stringent accounting system. (Developing country Parties)
5. Guidance include environmental integrity, avoid double counting, methodologies, TACCC. (Each Party)
6. Guidance to outline existing methods and guidance under the Convention and IPCC. (Each Party)

C.10. Information related to Article 6, as applicable

- ***Placeholder for outputs of the SBSTA agenda item on matters relating to Article 6 of the Paris Agreement. See < http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.***

[Principles]

1. Avoiding double claims for financial flow for market and supports. (Each Party)
2. Avoiding double counting of emission reductions. (Each Party)
3. Ensuring transparency, accuracy, completeness, consistency and comparability when reporting the use of ITMOs towards an NDC, or transferring or selling ITMOs that may be used towards an NDC. (Each Party)
4. To be reported by Parties who choose to pursue voluntary cooperation in the implementation of their NDCs to demonstrate the environmental integrity and good governance underpinning these approaches. (Each Party)

[Information on ITMOS]

5. Institutional and governance arrangements in place for the creation, holding and transfer of mitigation outcomes that may or have become ITMOs. (Each Party)
6. Governance and procedural arrangements that ensure avoidance of double counting. (Each Party)
7. More complete and consistent reporting in connection with the use of market-based units under Article 6. (Each Party)
8. Information on the creation and holding of actual and intended transfers and acquisition of ITMOs under Article 6, if applicable, on cooperative approaches and mechanism, consistent with the guidance developed for by SBSTA. (Each Party)
9. Information on transfers and acquisition of ITMOs under Article 6 during the implementation period of the relevant NDC, consistent with the guidance developed for by SBSTA, including: (Each Party)
    a. Agreed units (e.g. ktCO2-eq).
    b. Information of usage for achievement of NDC, mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation.
    c. Information of ITMOs held in accounts that have not been used towards meeting a NDC, etc.).

d. Information on the (expected) share (in %) of the mitigation outcomes that are used for achieving the NDC.
e. Information on the period and/or year (vintage) of the ITMOs with information how those are tracked.
f. Information on whether Parties have fulfilled eligibility criteria for market participation, such as information on national registry and the designated national authority (DNA).

10. Information similar to those reported under the KP and in the current biennial reports. *(Each Party)*
11. Information on how environmental integrity and contributions to sustainable development are ensured and promoted. *(Each Party)*
12. How use of cooperative approaches has promoted sustainable development. *(Each Party)*

[Establishment of a registry]

13. If applicable, arrangement for the operation of a registry, and rules for and procedures for trading systems. *(Each Party)*

C.11. Other information, where applicable and appropriate

1. Any other information relevant for progress made in implementing and achieving its NDC, where applicable and appropriate. *(Each Party)*
2. Information on the social and economic impact of response measures. *(Developed country Parties / Developing country Parties)*
3. Low carbon and climate resilience development strategies. *(Each Party)*

C.12. Capacity-building needs

- This section is not necessary in the MPGs.
- No need for a specific heading for such information. *(Each Party)*

1. Provide a description of:
   a. Specific gaps, constraints and financial, technical and capacity building needs associated with planning, preparing, implementing and tracking of Parties' NDCs and addressing improvements identified overtime. *(Each Party)*
   b. Specific gaps, constraints, support necessary and financial, technical and capacity building needs associated with planning, preparing, implementing and tracking of Parties' NDCs. *(Developing country Parties)*
2. Explain how the provision of capacity-building improved the quality and transparency of the information to track progress towards implementing and achieving their NDC. *(Each Party)*

C.13. Improvement plan

- This section is not necessary in the MPGs.

[Purpose]

1. To facilitate continuous improvement, Parties report an improvement plan, where appropriate. *(Each Party)*
2. Implemented and planned reporting improvements as follow up to the recommendations from the technical expert review as well as other aspects identified by the Party. *(Each Party)*
3. Improvement plans where applicable. *(Each Party)*

[Information in improvement plan]

4. The timeline and steps followed to report crucial elements that were not included in the last report. *(Each Party)*
5. Summary of planned and implemented improvements from improvement plan. *(Each Party)*
6. Information on improvements made since the previous report and capacity-building support provided. *(Each Party)*
7. Clearly indicate planned improvements over time as capacity-building support is provided. *(Developing country Parties)*
8. Review and adjustment of NDCs. *(Each Party)*
9. Improvement strategy to enhance TACCC, data quality, and institutional arrangements. *(Each Party)*
10. Explain the application of flexibility and address how they will improve TACCC over time. *(Developing country Parties)*
11. Identify planned activities and/or strategies to: improve data quality; improve the TACCC of reporting, data quality, institutional arrangements and move towards full implementation of the MPGs, as follow up to the recommendations from the technical expert review as well as other aspects identified by the Party for those Parties who have made use of the flexibility provided, in light of their capacities. *(Each Party - Those developing country Parties that need it in the light of their capacities)*
12. For those developing country Parties that use flexibility for a provision in light of their capacities, explain the application of flexibility and address how they plan to meet the common MPGS over time. *(Those developing country Parties that need it in the light of their capacities)*

C.14. Reporting format

[Nature of information]

1. Quantitative information to be included in both biennial transparency reports and common reporting tables. *(Each Party)*
2. Qualitative information to be included in the biennial transparency reports. *(Each Party)*

[Format and content]

3. Progress report/narrative report with description of NDCs, accounting balance, mitigation actions, GHG projects and common reporting tables. *(Each Party / Developed country Parties)*
4. Narrative report, accompanied by tabular reporting formats for description of NDCs, accounting balance, mitigation actions, GHG projections. *(Each Party)*
5. Tabular and textual formats for reporting on gaps and constraints and any support necessary to implement its NDC; apply common tabular format for reporting of such information upon the adoption by CMA. *(Each Party)*
6. A set of common tabular formats, for upload via a reporting portal to UNFCCC website. *(Each Party)*
7. Common reporting tables. *(Each Party)*
8. Report information under this section using a standard annotated table of contents with chapter and section headings. *(Each Party)*
9. REDD-plus technical annexes to be included in biennial transparency reports. *(Each Party)*

D. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate

- *Placeholder for outputs of APA item 4 to be incorporated into the MPGs. See <http://unfccc.int/bodies/10237.php>. The below content does not prejudice the negotiations under APA agenda item 4, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*
- Adaptation communications and reporting on adaptation serve different purposes. Therefore, a placeholder is not necessary.

D.1. Objectives and principles

- This section is not necessary.

[Objectives related to implementing specific provisions/articles]

1. Implement Articles 7, 13.1, 13.2, 13.3, and 13.8 of the Paris Agreement. *(Each Party)*

[Objectives related to communicating/reporting progress on adaptation]

2. Help countries communicate progress made on priorities, implementation and support needs, and plans and actions. *(Each Party)*
3. Enhance reporting on effects of adaptation actions, and support received, in accordance with national circumstances, capabilities, and in the context of availability of support. *(Developing country Parties)*
4. Report on implementation of efforts identified in the adaptation communications. *(Each Party)*

[Objectives related to enhancing implementation]

5. Enhance implementation and catalyze action, enhance adaptive capacity, strengthen resilience and reduce vulnerability, contribute to sustainable development, and ensure adequate adaptation. *(Each Party)*

[Objectives related to balance with mitigation]

6. Arrangements for adaptation and support must be enhanced to ensure balance with mitigation. *(Each Party)*

[Objectives related to enhancing understanding of efforts, providing input to GST, and recognition of efforts]

7. Provide clear understanding of adaptation actions, including by promoting TACCC in reporting. *(Each Party)*
8. Provide input to the GST to enable the recognition of efforts of developing country Parties; and inform the review of adequacy and effectiveness of adaptation and support provided for adaptation and a clear assessment/review of collective/overall progress made in achieving the Global Adaptation Goal. *(Each Party)*
9. To inform the GST in particular the adequacy and effectiveness of support provided for adaptation.
10. Understand actions, priorities, needs, and gaps, to inform the global stocktake. *(Developed country Parties)*
11. Recognize adaptation efforts and costs incurred by vulnerable Parties. *(Each Party)*
12. Progress on implementation of adaptation efforts for their recognition. *(Each Party)*
13. Understand adequacy and effectiveness of support, provide clarity on support provided and received, including status of funds required and provided to meet the adaptation goal. *(Each Party)*

[Objectives related to share information, and cooperation]

14. Facilitate learning, cooperation, and support. *(Each Party)*
15. Share evidence, good practice and lessons learned. *(Each Party)*

[Principles related to flexibilities/avoiding duplications]

16. Flexibility, country-drivenness, consistency with national circumstances, discretion for LDCs and SIDS, participatory nature, gender responsiveness, and attention to vulnerable groups, communities, and ecosystems. *(Each Party / Developed country Parties / Developing country Parties)*
17. The information and frequency of submission be nationally determined, taking into account limited capacities. *(Each Party / Developing country Parties)*
18. Avoiding additional burdens and duplication, including of information on priorities, needs and actions. *(Each Party / Developing country Parties)*
19. Inclusion of adaptation information does not mean that reports should be part of TER/FMCP. *(Developing country Parties)*

[Other objectives]

20. Ensure environmental integrity. *(Each Party)*
21. Inform future decisions to enhance implementation and strengthen the adaptation framework. *(Each Party)*

D.2. National circumstances and institutional arrangements

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

1. Relevant national circumstances, including biogeophysical characteristics, demographics, economy, infrastructure, including information on adaptive capacity. *(Each Party)*
2. Institutional arrangements and governance, coordination, data governance, decision-making, laws, regulations, institutions for i.a. assessing impacts and implementation, as well as for planning, decision-making, consultation, participation, implementing, monitoring, evaluation, reporting. *(Each Party)*
3. Legal and policy frameworks, decision-making processes, and institutional arrangements to address climate change at sectoral level, to address cross-cutting issues and interdependencies, to ensure coordination, and to adjust priorities and activities. *(Each Party)*

D.3. Vulnerabilities, risks and impacts, and methodologies used

[Information on vulnerability assessments, including outcomes and approaches]

1. Current and projected climate trends, results of relevant scientific research and modelling, projections and scenarios used, and scope of the vulnerability assessment. *(Each Party / Developed country Parties / Developing country Parties)*
2. Assessments of key climate hazards and impacts for short- and long-term, impacts already experienced, most vulnerable areas, and economic, social and/or environmental vulnerabilities and risks. *(Each Party / Developed country Parties / Developing country Parties)*
3. Approaches, methodologies, tools, including internationally recognized methods, uncertainties and challenges. *(Each Party / Developed country Parties / Developing country Parties)*

[Reporting channels]

4. Elements under this heading should continue to be reported through national communications if desired to contextualize progress made in reducing vulnerability and increasing resilience. *(Each Party)*
5. Existing guidelines for national communications can continue to apply. *(Developed country Parties / Developing country Parties)*

D.4. Adaptation policies, strategies, plans and actions and efforts to mainstream adaptation into national policies and strategies

[Adaptation efforts]

1. Adaptation goals, actions, undertakings, and/or efforts, plans (including process to formulate and implement NAPs as well as sub-national plans), strategies, policies, priorities (including prioritized sectors), programmes, and efforts to build resilience, and relevant progress made. *(Each Party / Developed country Parties / Developing country Parties)*
2. Integrated plans for coastal management, water, and agriculture, and progress made towards such plans, as appropriated. *(Developed country Parties)*
3. Development objectives and priorities, and co-benefits of adaptation for sustainable development. *(Each Party)*

[Co-benefits of adaptation]

4. Health and socio-economic benefits of adaptation for sustainable development. *(Each Party)*
5. Information on adaptation action that result in mitigation co-benefits. *(Each Party)*
6. Economic diversification efforts, and associated mitigation co-benefits. *(Each Party)*

[Other types of efforts]

7. Information on how climate change is assessed and mainstreams or integrated into policies. *(Each Party)*
8. Information on how participation, gender perspective, as well as indigenous, traditional, and local knowledge guide and are integrated into adaptation. *(Each Party)*
9. Sustainable management of natural resources. *(Each Party)*
10. Information on the use of best available science to guide adaptation action. *(Each Party)*

[Stakeholder involvement]

11. Stakeholder involvement, including information on private sector efforts, plans, priorities, actions and programs, if available. *(Each Party)*

D.5. Information related to loss and damage

- This section is not necessary in the MPGs, as this item is outside the scope of Article 13.

1. Information on extreme weather events, slow onset events, early warning systems, non-economic losses, residual damage, irreversible loss, financial instruments, risk transfer, task force on displacement, and rehabilitation plans. *(Each Party)*
2. Information on current and projected impacts, vulnerabilities and risk assessments, along with national circumstances (including how climate risks impede sustainable development) and associated institutional arrangements. *(Each Party)*
3. Information on ongoing and projected loss and damage, and associated costs to avert and address loss and damage. *(Each Party)*
4. Information on activities undertake to build cooperation and facilitation to enhance understanding, action and support with respect to loss and damage. *(Each Party)*
5. Information on financial, technology transfer and capacity-building support provided, needed and received with respect to loss and damage. *(Each Party)*

D.6. Adaptation priorities, barriers, costs and needs

[Priorities and barriers]

1. Domestic priorities and how these are being addressed, and relevant progress. *(Each Party)*
2. Information on challenges, gaps, and barriers. *(Each Party)*

[Information related to support and costs of adaptation]

3. Needs for support/means of implementation, including financial, technology and capacity-building needs, and how those needs are being met, as well as relevant progress. *(Each Party / Developing country Parties)*
4. Information on quantified costs of adaptation indicative levels of support required, and information on support received. *(Developing country Parties)*
5. Resources invested, financial instruments used, and technical capacity-building activities undertaken. *(Each Party)*
6. Costs and needs should be reflected in reporting on support needed and received. *(Each Party)*
7. Capacity building should be provided to enable LDCs and SIDS to present detailed costs required to meet adaptation needs. The LEG will provide approximate figures to ensure there is no gap in information from LDCs in this regard.

D.7. Progress on implementation of adaptation

- This section is not necessary in the MPGs.

[Progress on implementation of adaptation]

1. Summary of progress in adaptation implementation including:
    a. Progress in implementation of plans, policies, strategies, undertakings and/or efforts, actions, and associated needs, including information on objectives, time frames and progress made, and outcomes. *(Each Party / Developed country Parties / Developing country Parties)*
    b. Steps taken or planned to formulate, implement, publish, update national and regional programmes with adaptation measures; strategies and measures, policy frameworks (e.g. NAPs) and other relevant information, and relevant progress made. *(Developing country Parties)*
    c. Implementation of efforts identified in the adaptation communication. *(Each Party / Developed country Parties / Developing country Parties)*
    d. Implementation of supported adaptation actions. *(Developing country Parties)*
    e. Effectiveness of already implemented adaptation measures. *(Developed country Parties)*

[Support]

    f. Capacity-building activities undertaken to integrate adaptation into development planning. *(Each Party)*

g. Resources invested in reducing climate risks, including sources of finance (domestic, international, private, and funds). (Each Party)

h. Means of implementation provided to meet adaptation needs, and biennial communication of indicative quantitative and qualitative information on projected levels of public financial resources to be provided to developing countries. (Each Party)

i. Financial resources provided to assist particularly vulnerable Parties. (Each Party / Developing country Parties)

[Other information]

j. Coordination activities, activities under adaptation plans, changes in regulation, policies, and planning. (Each Party)

k. Progress on mainstream and integrating adaptation into development efforts. (Each Party)

D.8. Monitoring and evaluation of adaptation actions and processes

1. Monitoring and evaluation, achievements, impact, resiliency, review, effectiveness, results, and learning from adaptation plans, policies, programmes and actions. (Each Party / Developed country Parties)
2. Approaches and mechanisms for monitoring and evaluation, including those in place or under development. (Each Party / Developed country Parties)

[Use of indicators]

3. Assessments and indicators of how adaptation increased resilience and reduced impacts, and when adaptation is not sufficient to address climate impacts. (Each Party)

[Adequacy and effectiveness]

4. Indicators for effectiveness of implemented adaptation measures. (Each Party)
5. Effectiveness of already implemented adaptation measures. (Developed country Parties)
6. Review of adequacy and effectiveness of adaptation actions and support provided. (Each Party)

[Issues related to support]

7. Information on how support programmes are meeting specific vulnerability and adaptation needs and concerns. (Each Party)
8. Systems in place to measure and track adaptation finance, and their outputs. (Each Party)

[Other information]

9. Information on assessments on transparency of planning and implementation. (Each Party)
10. Information on how adaptation is being integrated into development processes and how participation, gender, as well as indigenous, traditional, and local knowledge have been integrated into adaptation. (Each Party)
11. Information on how adaptation actions influence other development goals. (Each Party)
12. Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms. (Each Party)

[Reporting channels]

13. This information should be in national communications instead. (Each Party)

D.9. Cooperation, good practices, experiences, and lessons learned

[Sharing information, experiences, and lessons learned; cooperation]

1. Sharing information, good practice, experiences and lessons learned, including as they relate to science, planning, policies and implementation in relation to adaptation actions, policy innovations and pilot and demonstration projects. (Each Party / Developed country Parties / Developing country Parties)
2. Good practices and lessons learned in relation to planning, policies, and implementation including integration of adaptation actions into planning at different levels. (Each Party)
3. Area, scale and types of cooperation and good practices. (Each Party)

[Cooperation on science]

4. Information on cooperation to strengthen science/institutions and share information and strengthen adaptation. (Each Party)
5. Strengthening scientific knowledge on climate, including research, systematic observation of the climate system and early warning systems, in a manner that informs climate services and supports decision-making. (Each Party)
6. Scientific research and knowledge management related to vulnerability and adaptation, integrating adaptation into policies, financial mechanisms, and monitoring and evaluation. (Each Party)

[Other information]

7. Assisting developing countries in identifying effective adaptation practices, needs, priorities, support provided and received for actions and efforts, and challenges and gaps, in a manner consistent with encouraging good practices. *(Each Party)*
8. Information on improving durability and effectiveness of adaptation actions. *(Each Party)*
9. Strengthening institutional arrangements to support synthesis of relevant information and knowledge and for technical support and guidance to Parties. *(Each Party)*

D.10. Effectiveness and sustainability of adaptation action

1. Ownership, stakeholder engagement, alignment of actions into national and subnational policies, replicability. *(Each Party)*
2. Information on results of actions undertaken, and on the sustainability of those results. *(Each Party)*
3. To be provided to extent it is available and useful for fostering good practices and cooperation. *(Each Party)*

D.11. Recognition of adaptation efforts

- This section is not necessary in the MPGs.

1. Inclusion of adaptation into national systems (e.g. a national registry), integration into incentive schemes. *(Each Party)*
2. Efforts of developing countries should be recognized and information should feed into the global stock take to fulfil Article 7, paragraph 14, of the Paris Agreement. *(Each Party)*

D.12. Reporting formats

[Frequency]

1. Not all information may be updated on a biennial frequency; reporting may therefore be limited to changes or updates to the information available to Parties, to avoid repetition of information and reporting burden. *(Each Party)*
2. Report at a frequency no less than currently under UNFCCC, based on support. *(Developing country Party)*

[Biennial reports]

3. Those Parties who wish to provide information more frequently can use biennial reports. *(Each Party)*
4. Biennial reports under Article 13, paragraph 8 are one possible vehicle for an adaptation communication. *(Each Party)*
5. If a Party submits adaptation information under in a biennial transparency report, it should present that information in accordance with the guidance developed under APA item 4 (adaptation communication). *(Each Party)*

[Adaptation communications]

6. If an adaptation communication is submitted, the information provided there can be used, including as a basis to report on progress made in fulfilling the efforts outlined in the adaptation communication. *(Each Party)*
7. When submitting an adaptation communication, Parties should clearly indicate where it can be found so that it can serve as a basis to report on progress made in fulfilling the efforts outlined in the adaptation communication. *(Each Party)*
8. The purposes and periodicity of adaptation communication and reporting under Article 13, paragraph 8, are different, and thus the guidelines developed under APA item 4 are not fully applicable to Article 13, paragraph 8. *(Each Party)*

[National communications]

9. National communications continue as a primary vehicle for reporting on adaptation every four years, and the guidelines contained in decision 4/CP.5 *(Developed country Parties)* and decision 17/CP.8 *(Developing country Parties)*, and any relevant revisions should be applied. *(Each Party / Developed country Parties / Developing country Parties)*
10. If Parties want to report on a more frequent basis than national communications, they should do so under biennial reports, specifically to report: implementation of plans, policies, strategies and actions; adaptation barriers, costs and needs; outcomes of monitoring and evaluation of adaptation actions and processes; and cooperation, good practices, experiences, and lessons learned. *(Each Party)*
11. Guidance for national communications could be enhanced by adding "Paris layers." *(Each Party)*

[NDCs]

12. Reporting on adaptation components of NDCs should be enhanced. *(Each Party)*
13. Adaptation information should be included when submitting, and reporting progress on, NDCs, though this is not mandatory. *(Each Party)*

14. National communications should be replaced by NDC implementation reports submitted every 5 years, which would include information on progress on implementation of adaptation. *(Each Party)*
15. Each Party including adaptation information in their NDC should use a tabular format. *(Each Party)*
16. There is no need for tabular format for adaptation information. *(Each Party)*
17. Information on mitigation co-benefits of adaptation actions and economic diversification could be reported together with progress on NDCs. *(Each Party)*

[General]

18. Flexible and not constrained to a single vehicle or format, to enable and guide, not prescribe. *(Each Party)*
19. Build on existing arrangements with differentiated frequency, scope, level of detail, and vehicles. *(Each Party)*
20. Parties already have channels to communication adaptation information (e.g. national communications, and providing information on progress made in the implementation of NAPs), and existing reporting formats should be used. *(Each Party)*
21. Information on adaptation should be linked to information on support received. *(Developing countries)*

E. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement

E.1. Objectives and principles

- This section is not necessary in the MPGs.
- There should be one objectives and principles section that applies to the MPGs as a whole.

[Objectives]

1. To provide and/or enhance clarity and transparency, and to ensure commensurability on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, of the Paris Agreement, and to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14. *(Developed country Parties and other Parties that provide support)*
2. Contribute, to the extent possible, to have a full overview of aggregated financial support provided that ensures consistency and comparability for the global stocktake and to compare with information presented by developed countries under Article 9.5. *(Developed country Parties and other Parties that provide support)*
3. Reporting of information on support provided and mobilized subject to consent between provider and recipient. *(Developed country Parties)*
4. New accounting system for support provided, mobilized and received should ensure that support provided will not substantially differ from support received. *(Developed country Parties and other Parties that provide support)*
5. Enhance transparency of support provided to build mutual trust and promote effective implementation of NDCs. *(Developed country Parties and other Parties that provide support)*

[Principles]

6. Flexibility must be ensured, flexibility on reporting support is not needed, since the Paris Agreement already contains differentiated obligations. *(Other Parties that provide support)*
7. Even though reporting is voluntary, flexibility needs to be given in the reporting requirement as well. *(Other Parties that provide support)*
8. Report, on voluntary basis, with flexibility on support provided to developing country Parties. *(SIDS Parties that provide support)*
9. Promote the provision of transparent, accurate, complete, consistent and comparable information, and ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. *(Developed country Parties and other Parties that provide support)*
10. Avoid duplication and double counting. *(Developed country Parties and other Parties that provide support)*
11. Developing common cycle for reporting under the transparency framework, with no gap in Parties reporting to ensure that no information is lost or double counted. *(Developed country Parties and other Parties that provide support)*
12. Facilitate Parties' reporting, over time, in the context of Articles 4.5, 9.3, 9.5, 9.7, 11.5 and 13.9 of the Paris Agreement. *(Each Party)*

[General elements for MPGs]

13. Tag support for adaptation and mitigation. *(Developed country Parties and other Parties that provide support)*
14. Balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it. *(Developed country Parties)*
15. Assist in reporting on support mobilised through public interventions. *(Developed country Parties and other Parties that provide support)*

16. Match the needs, priorities and expectations with total available resources, and gender responsive processes. *(Developed country Parties and other Parties that provide support)*
17. Support should be needs based, provided on the basis of developing country needs and priorities in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc. *(Developed country Parties and other Parties that provide support)*

E.2. National circumstances, institutional arrangements and country-driven strategies

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

1. Provide a description of national approach, including institutional arrangements and relevant national circumstances used for tracking and reporting of support provided and mobilized. *(Developed country Parties and other Parties that provide support)*
2. Report on scaling up of financial support provided to developing country Parties, building up from "strategies and approaches" submission, which will end in 2020. *(Developed country Parties)*
3. Enabling policies to promote finance, technology development and transfer, and capacity-building. *(Developed country Parties)*

E.3. Underlying assumptions, definitions, and methodologies:

- ***Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.***

[Definitions]

1. Provide information on, and agree on common, definitions and methodologies used for reporting on support provided and mobilised. *(Developed country Parties)*
2. Define climate finance, in particular to clarify what counts as and should be reported as climate finance, identifying what is new and additional to the ODA, and building on the 2014 SCF definition. *(Developed country Parties)*
3. Provide information on definitions and methodologies related to reporting parameters: 'climate-specific', 'core/general', 'Status' 'funding source', 'activity', 'financial instrument', 'type of support', and 'sector'. *(Developed country Parties and other Parties that provide support)*
4. Assumption used to identify a definition for financial support mobilized. *(Developed country Parties and other Parties that provide support)*
5. Enhance the modalities through use of a common definition and methodology for what should be counted as climate finance; modalities that clarify what should be counted as public provision of financial resources (as opposed to private); revise common tabular formats of BRs accordingly including requirement of specific details; agree on common methodologies for information included, particularly e.g. 'climate-specific activities. *(Developed country Parties and other Parties that provide support)*

[Reporting on methodologies and guidelines]

6. Methodologies, processes and procedures to estimate financing should be clearly explained and the sources of information identified to facilitate the checking of information. *(Developed country Parties and other Parties that provide support)*
7. Develop clear guidelines and methodologies for accounting for support for mitigation activities and support for adaptation activities, as well as how to calculate grant equivalents. At the minimum, clarity on how it is attributed its essential. The financing should not be conditional, and public provision needs to be concessional, and to be determined by the grant component in support provided. *(Developed country Parties)*
8. Methodology used to track the technology transfer and capacity-building support as an element of the financial support provided. *(Developed country Parties and other Parties that provide support)*
9. Paragraphs 13-15 of the BR guidelines. *(Developed country Parties)*
10. A report should cover all relevant sources, financial instruments, and uses of funds, as well as types and locations of projects. *(Developed country Parties and other Parties that provide support)*
11. Provide information on criteria used to determine priority recipients, and how developing country Parties' needs are taken into account. *(Developed country Parties)*

[Guidance on methodologies]

12. A report should be internally consistent with reports of other years, in the sense that the same methodologies are used for all years. *(Developed country Parties and other Parties that provide support)*

13. MPGs should build upon, but go beyond, existing modalities for national reporting processes. *(Developed country Parties and other Parties that provide support)*

E.4. Information on financial support provided and mobilized under Article 9 by developed country Parties to developing country Parties

- ***Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudge the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.***
- Since we are developing MPGs for all Parties, this section should cover all Parties that report on support.

1. Information on financial support provided under Article 9 by developed country Parties to developing country Parties:
   a. Provide information on allocation channels: *(Developed country Parties and other Parties that provide support)*
      i. Contribution through multilateral channels:
         - GEF, LDCF, SCCF, AF, GCF and UNFCCC Trust Fund for Supplementary Activities.
         - Other multilateral climate change funds.
         - Multilateral financial institutions, development banks.
         - Specialized United Nations bodies.
      ii. Contributions through bilateral, regional and other channels.
   b. Information should include these reporting parameters: *(Developed country Parties and other Parties that provide support)*
      i. Recipient and/or beneficiary.
      ii. Amount of financial resources (original currency and USD/EUR).
      iii. Sector (OECD classification system).
      iv. Source of funding (ODA, OOF).
      v. Financial instrument (grant, loan, other).
      vi. Concessional or non-concessional terms.
      vii. Type of support (mitigation, adaptation, both).
      viii. Status (committed or disbursed).
      ix. Determination and/or proof of resources as new and additional.
      x. Time frame, or agreement period.
      xi. Enabling policies to promote capacity-building
2. Information on financial support mobilized under Article 9 by developed country Parties to developing country Parties:
   i. Information on private financial flows mobilized through: *(Developed country Parties and other Parties that provide support)*
      - Bilateral, regional and other channels, as well as other public interventions;
      - Multilateral channels (different data compare to information on bilateral, regional and other channels)
   ii. Information on financial support mobilized should include these reporting parameters: *(Developed country Parties and other Parties that provide support)*
      - Recipient/ beneficiary.
      - Amount of financial resources (original currency and USD/EUR).
      - Sector (OECD sector classification system).
      - Source of funding (ODA, OOF).
      - Financial instrument (grant, loan, other)/ type of public intervention.
      - Concessional or non-concessional terms.
      - Type of support (mitigation, adaptation, or both).
      - Status (disbursed and committed).
      - Information on methodologies used.
      - To the extent possible, support mobilized from private sector under Article 9.
      - Time frame, agreement period.
      - Mechanisms and partners/ institutions involved.
3. Information relating to Article 9.5. *(Developed country Parties)*

4. Information relating to Articles 4.5, 7.13, 13.14 and 13.15. *(Developed country Parties)*
5. Information on finance provided and mobilized under Article 9.7, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties and other Parties that provide support)*
6. Information if the activity also includes capacity-building and/or technology transfer component.
7. Information on assistance provided to most vulnerable countries. *(Developed country Parties)*
8. Information on financial support provided and mobilized with respect to loss and damage. *(Developed country Parties)*
9. Mobilization of support reported for a particular project must be accompanied by a clear reporting of the obligation and value of contributions from national financial institutions and national projects. *(Developed country Parties)*
10. To the extent possible, quantitative information on private financial flows leveraged by public interventions, and report on policies and measures to promote its scaling up for adaptation and mitigation. This should be done in the same format and with the same level of detail, but separate from quantitative information on finance provided. *(Developed country Parties)*

[Reporting format]

11. Provided in common tabular format (CTF).
12. Paragraphs 16-20 of the BR guidelines, table 7, 7(a) and 7(b) of the revised CTF. *(Developed country Parties)*

E.5. Information on financial support provided and mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis

- *Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*
- Flexibility to those developing country Parties that need it in the light of their capacities to be considered in relation to these outputs.
- Since we are developing MPGs for all Parties, this section should be removed.

1. Use flexibility to choose whether to communicate information on financial support mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis. *(Other Parties that provide support)*
2. Provide quantitative information on private financial flows leveraged by public interventions, and report on policies to promote its scaling up. *(Other Parties that provide support)*
3. Provide information on the support mobilized. *(Other Parties that provide support)*

E.6. Information on technology development and transfer support provided under Article 10 by developed country Parties to developing country Parties

- *Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*

[General guidance]

1. Information on technology development and transfer support provided under Article 10 to developing country Parties, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties and other Parties that provide support)*
2. Categories of the information on technology development and transfer support provided should be based on experience and information from the work done by existing entities of the Technology Mechanism and the Technology Framework to establish the structure of the reports of technology development and transfer. *(Developed country Parties)*
3. Modalities should capture earmarking of funding for CTCN, TEC, PCCB and LEG. *(Developed country Parties and other Parties that provide support)*
4. Provide qualitative information on technology support provided along all stages of technology cycle, including development, measures taken to promote, facilitate and finance transfer of, access to and the deployments of technologies for the enhancement of endogenous capacities and technologies. *(Developed country Parties and other Parties that provide support)*

5. To report more detailed information and guidance to identify gaps and needs in technology development and transfer efforts. *(Developed country Parties and other Parties that provide support)*
6. Information on how encourage private sector activities related to technology development and transfer, and how they help developing country Parties. *(Developed country Parties)*
7. A description of the strategy and approach a Party has taken to support technology development and transfer, including case studies and activities that include available qualitative and quantitative information. *(Developed country Parties and other Parties that provide support)*
8. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. *(Developed country Parties and other Parties that provide support)*
9. Information on technology development and transfer support provided with respect to loss and damage. *(Developed country Parties and other Parties that provide support)*
10. Paragraphs 21-22 of the BR guidelines, table 8 of CTF. *(Developed country Parties)*
11. Building research capacity for the development of technologies. *(Developed country Parties)*
12. Measures and activities related to technology transfer implemented or planned since its previous report. *(Developed country Parties and other Parties that provide support)*

[Possible reporting parameters]

13. Provide information in textual and/or tabular format, on technology transfer implemented or planned, since its previous report. The information should include:
    a. Recipients/ beneficiaries.
    b. Sector, sources of technology transfer and activities undertaken by the public or private sectors.
    c. Types of technology, ways and means of technology transfer.
    d. Benefits, risks and consequences.
    e. Values, technology performances and sustainability, replication as appropriate.
    f. Information to show how this support is new and additional.
    g. Should distinguish, to the extent possible, between support provided for mitigation and/or adaptation activities, with a view of achieving balance. *(Developed country Parties and other Parties that provide support)*
    h. Activities that promote developing indigenous technologies.
    i. Accelerating, encouraging and enabling innovation.
    j. Undertaking research, development and deployment.
    k. Facilitating simplified access to technology, in particular for early stages of the technology cycle.

E.7. Information on technology development and transfer support provided under Article 10 by other Parties that provide support to developing country Parties, on a voluntary basis

- *Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*
- Since we are developing MPGs for all Parties, this section should be removed.

1. Use flexibility to choose whether to communicate this information. *(Other Parties that provide support)*
2. Provide information on technology development and transfer support provided in line with requirements for developed countries to the extent possible. *(Other Parties that provide support)*
3. Provide information in accordance to what is expected under the technology framework, by building upon the work developed by the TEC and the CTCN. *(Other Parties that provide support)*
4. Information on technology development and transfer support provided should be based on experience and information from the work done by existing entities of the Technology Mechanism and the Technology Framework to establish the structure of the reports of technology development and transfer. *(Other Parties that provide support)*
5. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. *(Other Parties that provide support)*

E.8. Information on capacity-building support provided under Article 11 by developed country Parties to developing country Parties

[General guidance]

1. Information on capacity-building support provided should be based on experience and information from the work done by existing capacity-building institutions under the Convention and the Paris Agreement. *(Developed country Parties)*

2. Report more detailed information on capacity-building to identify gaps and needs in reporting. *(Developed country Parties)*
3. Description of the strategy and approach a Party has taken to provide capacity building support, including case studies and activities that include available qualitative and quantitative information, that responds to needs identifies by developing country Parties. *(Developed country Parties and other Parties that provide support)*
4. Information to be provided in tabular format and include a description of activities. *(Developed country Parties)*
5. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. *(Developed country Parties and other Parties that provide support)*
6. Information on capacity-building support with respect to loss and damage. *(Developed country Parties)*
7. Paragraph 23 of the BR guidelines, table 9 of the CTF. *(Developed country Parties)*

[Possible reporting parameters]

8. Information on capacity-building support should include: *(Developed country Parties and other Parties that provide support)*
   a. Measures and activities related to recipient country, targeted area, project title and descriptive information.
   b. Objectives and type of support, results achieved, financial disbursement.
   c. Institutional arrangements/channels, effectiveness (consistency with the needs) and sustainability.
   d. Enabling policies to promote capacity-building
   e. Information to show how this support is new and additional.
   f. Should distinguish, to the extent possible, between support provided for mitigation and adaptation activities.
   g. Knowledge generated, stakeholders involved and their respective roles.

E.9. Information on capacity-building support provided under Article 11 by other Parties that provide support to developing country Parties, on a voluntary basis

- Since we are developing MPGs for all Parties, this section should be removed.

[General guidance]

1. May use the flexibility and choose whether to communicate this information. *(Other Parties that provide support)*
2. Should provide information on capacity-building support provided in line with requirements for developed country Parties to the extent possible. *(Other Parties that provide support)*
3. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. *(Other Parties that provide support)*

[Possible reporting parameters]

4. Information on capacity-building support should include these reporting parameters: *(Other Parties that provide support)*
   a. Objectives, recipients, status, type of support, descriptive information, results achieved, financial disbursement/values, stakeholders involved, knowledge in a disaggregated manner.
   b. Institutional arrangements, allocation channels, mechanisms, effectiveness (consistency with the needs) and sustainability.
5. Provide information illustrated under E4, E5, and E6. *(Other Parties that provide support)*
6. Use flexibility to choose whether to communicate information on E4, E5, E6 on a voluntary basis. *(Other Parties that provide support)*

E.10. Reporting format

- *Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*

1. Integrating quantitative reporting of technology transfer and capacity-building into climate finance CTFs by adding dedicated columns, for example in the form of a tick box. *(Developed country Parties and other Parties that provide support)* This might lead to overlapping and double-counting in reporting, rather keep quantitative and qualitative reporting in separate form. *(Developed country Parties)*
2. Reporting obligations from decision 2/CP.17, decision 19/CP.18, and decision 9/CP.21 to be applied under the Paris Agreement, including further revisions adopted by the COP. *(Developed country Parties)*

F. Information on financial, technology transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

F.1. Objectives and principles

- No objectives and principles sections necessary.

[Objectives]

1. Provide clarity and commensurability on support needed and received under Articles 9, 10 and 11 of the Paris Agreement. *(Developing country Parties)*
2. Identify gaps in support needed and received by developing country Parties. *(Developing country Parties)*
3. The MPGs should allow for consistency between information on support received and provided. *(Developing country Parties)*

[Principles]

4. Promote the provision of transparent, accurate, complete, consistent and comparable information, and facilitate the process of TER and FMCP in accordance with Article 13.11 and 12. *(Developing country Parties)*
5. Support needed and received to be reported in terms of grant equivalents. *(Developing country Parties)*
6. Support should be provided on the basis of developing country needs and priorities in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc. *(Developing country Parties)*

[General elements for MPGs]

7. Facilitate and assist Parties' reporting on transparency of support needed and received, over time, to implement Articles 9.7, 11.4, 13.10 of the Paris Agreement. *(Developing country Parties)*
8. Support strategies and actions, taking into account the needs and priorities of developing country Parties, and gender responsive processes. *(Developing country Parties)*
9. Tag support for adaptation and mitigation, with a view of achieving balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it. *(Developing country Parties)*

F.2. National circumstances, institutional arrangements and country-driven strategies

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

1. Information on national circumstances and institutional arrangements relevant to reporting on the support needed or received, including a description of the systems and processes used to identify, track, and report on support needed and received. A description of national circumstances for attracting climate finance. *(Developing country Parties)*
2. Information on assumptions, definitions and methodologies. If information was reported in previous reports, the biennial submission should only report changes to this information. *(Developing country Parties)*
3. Information on country priorities and strategies, and on any aspects of Parties' NDCs that are conditional on support being provided. *(Developing country Parties)*
4. Support provided to countries should match needs set out in NDCs, NAPs, NAPAs, other adaptation processes or TNAs. *(Developing country Parties)*
5. Information on prioritization and programming of domestic budgetary resources. *(Developing country Parties)*
6. Establish national plans and strategies to track and report on support needed and received under Articles 9–11 of the Paris Agreement, taking into account the implementation of Article 3 of the Paris Agreement. *(Developing country Parties)*
7. Have the flexibility to submit information on support needed and received in the BRs, NCs, CTCN. *(Developing country Parties)*

F.3. Underlying assumptions, definitions, and methodologies:

[Definitions]

1. Information on assumptions, definitions and methodologies related to national approach for tracking and reporting financial support received and needed, including the use, impact and estimated results thereof.
2. Clear definitions and enhanced guidance and methodologies for reporting processes. *(Developing country Parties)*
3. Information on and/or definition used to identify: reported financial instruments, channels, currencies including the exchange rate applied, source of support received, purpose of support needed and received, sector and the instrument of support needed and received. *(Developing country Parties)*
4. Define climate finance, in particular to clarify what counts as, and should be reported as climate finance; identifying what is new and additional to ODA, building on the 2014 SCF definition. *(Developing country Parties)*

[Reporting on methodologies and guidelines]

5. How country-specific incremental costs for adaptation and mitigation have been calculated. *(Developing country Parties)*

6. How a Party has identified the climate-specific portion of an activity and excluded costs associated with general social and economic development. *(Developing country Parties)*

[Guidance on methodologies]

7. Methodologies, processes and procedures to estimate support needed and received should be clearly explained and the sources of information identified. *(Developing country Parties)*

F.4. Information on financial support needed by developing country Parties under Article 9

1. Information on priorities and support needed should be determined by developing country Parties in a country driven manner in accordance with Article 9.3. *(Developing country Parties)*
2. Information on support needed, including planned investment and the use, impact and estimated results. *(Developing country Parties)*
3. Information on support needed to implement financial, technological and capacity-building support required. *(Developing country Parties)*
4. Information on financial, technology transfer and capacity-building support needed for preparation of the biennial submission. *(Developing country Parties)*
5. Provide updated information on gaps, constraints and financial needs, including costs to be covered when information is available, and proposed/implemented activities for their overcoming. *(Developing country Parties)*
6. Information on financial and technical support that complement international finance by domestic resources and expected private co-financing. *(Developing country Parties)*
7. Information on the support needed and received for activities undertaken to build cooperation and enhance understanding, action and support, with respect to loss and damage under Article 8.3 and specifically in relation to the sub-elements in Article 8.4, should be provided. *(Developing country Parties)*
8. Information on financial, capacity-building, technology development and transfer needs to address loss and damage in qualitative and quantitative terms. *(Developing country Parties)*
9. Information to be provided in common tabular format (CTF).

[Possible information to be reported on/parameters]

10. Qualitative information on sectors for which a country wishes to mobilize finance, existing barriers to mobilization, and which type of financial instrument is most relevant to the sector. *(Developing country Parties)*
11. Information on possible reporting parameters may include: *(Developing country Parties)*
    a. Allocation channels: bilateral, regional, multilateral and other channels.
    b. Amount of financial support (domestic currency and its equivalent in USD).
    c. Type of instrument.
    d. Recipient country, status of disbursement, programme/project description.
    e. Sector/area that need support.
    f. Planned investment and the use, impact and estimated results.
    g. Capacity-building/technology transfer component.
    h. Activity anchored in national strategy and/or NDC.
    i. Expected time frame.
12. Information on financial and technical support that complement international finance by domestic resouces. *(Developing country Parties)*

F.5. Information on financial support received by developing country Parties under Article 9

1. Information on the use, impact and estimated results of support received for climate change activities, including reports under the Paris Agreement, consistent with level of support from developed country Parties and paragraph 94(d) of decision 1/CP21. *(Developing country Parties)*
2. Provide information if the results of the support received activity were accounted towards the achievement of the recipient country's NDC. *(Developing country Parties)*
3. Information on financial support received with respect to loss and damage. *(Developing country Parties)*
4. Quantitative information on financial, technological, and capacity-building support should be reported in an integrated manner. *(Developing country Parties)*
5. Information to be provided in common tabular format (CTF). *(Developing country Parties)*
6. Provide information on support received through different channels:
    a. Multilateral channels, such as: *(Developing country Parties)*
        i. GEF, CBIT, LDCF, SCCF, AF, GCF.
        ii. Other multilateral climate change funds.
        iii. Multilateral financial institutions, including regional development banks.
        iv. Specialized United Nations bodies.

b. Bilateral and regional channels. *(Developing country Parties)*

[Possible information to be reported on/parameters]

7. For each multilateral, bilateral and regional activity, to the extent possible, provide, qualitative and quantitative, information on: *(Developing country Parties)*
   a. Timeframe/years or periods to which the information applies.
   b. Amounts of support received (domestic currency and its equivalent in USD).
   c. Source of support and implementing institution of support received.
   d. Type of support (mitigation, adaptation, both, loss and damage).
   e. Status of support received (disbursed or committed) and status of action.
   f. Targeted sector.
   g. Descriptive information of the projects.
   h. Results and impacts of support received.
   i. Capacity-building /technology transfer component.
   j. Financial instrument (grant, loan, guaranteed, equity), including details of the financial instruments, such as: interest rate, term, grace period, when information is available. Payments received on reimbursable financial instruments.
   k. Co-contributions from domestic sources.
   l. Related private co-financing mobilized.

F.6. Information on technology development and transfer support needed by developing country Parties under Article 10

1. Provide description of the approach to enhance technology development and transfer with support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*
2. Qualitative Information on measures needed for the access and deployment of climate friendly technologies and for the enhancement of endogenous capacities and technologies of the reporting Parties. *(Developing country Parties)*
3. Provide updated information on constraints, gaps, and related technology needs consistent with the level and timely support provided by developed country Parties for preparation of such information. *(Developing country Parties)*
4. Information on country-specific technology needs which must be nationally determined, and based on Technology Needs Assessments (TNAs), where applicable. *(Developing country Parties)*
5. Information on technology development and transfer support needed with respect to loss and damage. *(Developing country Parties)*

[Possible information to be reported on/parameters]

6. Provide information on technology development and transfer support needed, such as:
   a. Time-frame, description of technology needed, and the reason of need.
   b. Project description, targeted sector or area.
   c. Planned investment and information on the use, impact and estimated results.
   d. Benefits of technology, ways and means of technology transfer, beneficiaries, benefits and risks, consequences, values, technology performances, sustainability, and replication as appropriate.

F.7. Information on technology development and transfer support received by developing Parties under Article 10

1. Information of use, impact and estimated results of support received consistent with paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. Information on how the Party has used the support in the enhancement of technology development and transfer, endogenous capacities and know-how. *(Developing country Parties)*
3. Information on technology development and transfer support received with respect to loss and damage. *(Developing country Parties)*
4. Provide updated information on technology support received along all stages of the technology cycle, including development, transfer, deployment and dissemination for climate activities and preparation of reports under the Paris Agreement, consistent with the level and timely support provided by developed country Parties. *(Developing country Parties)*
5. Description of the approach a Party seeks to take to enhance capacity-building support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*

[Possible information to be reported on/parameters]

6. Provide information on technology development and transfer support received, such as: *(Developing country Parties)*
   a. Objective, descriptive information of support received.

b. Recipient and implementing entity, donor.
c. Total amounts of climate finance received.
d. Financial instrument used.
e. Source of funding.
f. Sector/area.
g. Time frame.
h. Types of technology, ways and means of technology transfer, risks/consequences, technology performances, sustainability, and replication as appropriate.
i. Key success and failure projects that include available qualitative and/or quantitative information.

F.8. Information on capacity-building support needed by developing country Parties under Article 11

1. Description of the approach a Party seeks to take to enhance capacity-building support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*
2. Information on capacity-building support needed with respect to loss and damage. *(Developing country Parties)*
3. Provide information on country-specific capacity-building needs, constraints and gaps in communicating these needs, and an explanation of how the provision of capacity-building support would improve to provision of information. *(Developing country Parties)*
4. Strengthening the links between regional, national and subnational government policies, plans and actions on climate change development and creation of capacity to analyse, develop and implement climate policy consistent with national development planning and reporting system. *(Developing country Parties)*
5. Constraints and gaps related to national GHG inventories, projections and tracking of progress of NDCs consistent with level and timely support provided by developed country Parties.
6. Development of systems to track implementation and application of lessons learned, thus enhancing analytical capacity and understanding of policies and actions that work best.
7. Monitoring and review of the effectiveness of capacity building with a view to achieve enhanced transparency.
8. Processes for enhancing public awareness, participation and access to information.
9. Description of the planned investments and information on the use, impact and estimated results. *(Developing country Parties)*

[Possible information to be reported on/parameters]

10. Provide information on capacity-building support needed, such as: *(Developing country Parties)*
    a. Channels.
    b. Objectives, values, beneficiaries, status, institutional arrangements (keeping the effectiveness and consistency with the needs and sustainability).
    c. Type of support.
    d. Sector/area.
    e. Description of support needed.
    f. Expected time-frame.

F.9. Information on capacity-building support received by developing country Parties under Article 11

1. Information of use, impact and estimated results of support received consistent with paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. Provide updated information on capacity-building support received for climate activities and preparation of reports under the Paris Agreement. Consistent with the level and timely support provided by developed country Parties. *(Developing country Parties)*
3. Information on capacity-building support received with respect to loss and damage. *(Developing country Parties)*
4. Description of the approach a Party has taken to enhance capacity-building by support received, including case studies, and information on support received in the areas of mitigation and adaptation, and technology transfer in available quantitative and qualitative terms. *(Developing country Parties)*

[Possible reporting parameters]

5. Provide information on capacity-building support received, such as: *(Developing country Parties)*
    a. Channels.
    b. Total amounts of climate finance received, time in which period support has been received.
    c. Donor, source of funding, funding institution, financial instrument.
    d. Recipient, implementing entity.
    e. Type of support received.
    f. Sector/ area.
    g. Objectives, descriptive information on the objective of project.

h. Status, institutional arrangements, mechanisms.
i. Consistency with the needs, results, impacts and sustainability of support received.
j. Implementation at national and, where appropriate, at sub-regional and regionals levels, including inter alia: options, priorities, participation, the involvement of stakeholders, etc.

F.10. Information on support needed and received by developing country Parties for implementation of Article 13 and transparency related activities

1. Provide updated information on support needed and received for the implementation of Article 13 and for the building of transparency related capacity in a transparent manner. *(Developing country Parties)*
2. Report information separately related to the preparation of GHG inventories, tracking of progress with the NDCs, implementation of adaptation actions and reporting on support received.

[Possible information to be reported on/parameters]

3. Provide information on support needed and received for implementation of Article 13 and transparency related activities, such as: *(Developing country Parties)*
   a. Funding source: support received from the GEF, the CBIT, developed countries, or other sources.
   b. Amount (original currency and USD), in case of financial support.
   c. Type of support.
   d. Sector where support is needed, planned activity and expected results.
   e. Financial instruments.
4. Qualitative information on improvements of the information reported based on the support received. Provide summary information tables for previous submitted years.

F.11. Information on support needed and received by developing country Parties for the building of transparency-related capacity

1. Provide updated information on support received for the building of transparency related capacity and the preparation of the reporting under Article 13 in a transparent manner. *(Developing country Parties)*
2. Information on the recommendations received, elements and improvements of the information reported and institutional arrangements of the recipient, based on support received. *(Developing country Parties)*
3. Report information separately related to the preparation of GHG inventories, tracking progress with the NDCs, implementation of adaptation action and reporting on support received. *(Developing country Parties)*

[Possible information to be reported on/parameters]

4. Provide information on support needed and received for the building of transparency related capacity, such as: *(Developing country Parties)*
   a. Funding source: support received from the GEF, the CBIT, developed countries, or other sources of funding for the building of transparency related capacity.
   b. Type of support.
   c. Amount (original currency and USD).
   d. Activity/project implemented.
   e. Types of support received in grant equivalents.
5. Provide summary information tables for previous submitted years. *(Developing country Parties)*

F.12. Reporting format

1. There should be one reporting format section that applies to the MPGs as a whole. *(Developing country Parties)*
2. Develop tabular formats (CTF) for reporting on financial support needed and received, upon the adoption by the CMA. *(Developing country Parties)*
3. The Consultative Group of Experts (CGE) has developed tables for reporting on this information. *(Developing country Parties)*
4. Needs and priorities can be communicated through a wide variety of instruments, such as NDCs, NAPs, Adaptation Communications or other assessments under Article 13.10. *(Developing country Parties)*
5. Easy and simple to complete by the developing country Parties. *(Developing country Parties)*
6. Reports should be provided in UN languages and on a biennial basis. *(Developing country Parties)*

G. Technical expert review

G.1. Objectives, functions and purposes

[General]

1. Ensure environmental integrity. *(Each Party)*
2. Build mutual trust and confidence in scientific methods. *(Each Party)*

3. Provide a thorough and comprehensive technical review. *(Each Party / Developed country Parties)*
4. Share good practices and lesson learned and to assist in identifying best practice examples. *(Each Party)*

[Improvement of the quality of information]

5. Promote the provision of transparent, consistent, comparable, complete and accurate information by Parties. *(Each Party / Developed country Parties)*
6. Increase transparency of information provided under Articles 13.7 and 13.9. *(Developing country Parties)*
7. Facilitate improvement of reporting over time. *(Each Party / Developed country Parties)*
8. Identify areas for improvement and facilitate their implementation. *(Each Party)*
9. Implementation of improvements is to be determined by Parties, with the necessary support for developing country Parties. *(Each Party)*
10. Improve the quality of data used to design and implement effective domestic policies and measures to achieve NDCs. *(Each Party)*

[Provision of quality information to other bodies]

11. Ensure that the CMA and relevant bodies and mechanisms have accurate, consistent and reliable and relevant information on the implementation of Paris Agreement NDCs under Article 4 by each Party and the provision of financial, technology transfer and capacity-building support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement. *(Each Party)*

[Objective of the review guidelines]

12. Review consistency of the information with the MPGs. *(Each Party)*
13. IAR/ICA guidelines to be implemented. *(Developed country Parties / Developing country Parties)*

[Confidentiality]

14. Confidentiality clause as per paragraph 13 of the Annex to Decision 23/CP.19 and paragraphs 13 and 14 of the Annex to Decision 20/CP.19. *(Each Party)*

G.2. Principles

- No principle section necessary.

[General principles]

1. To be conducted in facilitative, non-intrusive, non-confrontational non-punitive manner, respectful of national sovereignty and avoid placing undue burden on Parties. *(Each Party / Developed country Parties / Developing country Parties)*
2. Open and transparent, detail-oriented and consequential process, that is mindful of the respective national capabilities and circumstances of developing country Parties. *(Each Party)*
3. Review the same information submitted by a Party only once. *(Each Party / Developed country Parties)*

[Specific principles]

4. To be a dialogue amongst the reviewers and national specialists and experts. *(Each Party)*
5. Support country-driven strategies and actions to implement and achieve the country's NDC. *(Each Party)*
6. Consider the need to identify support needed together with the Party. *(Each Party)*
7. Focus on the interlinkages between transparency report and the achievement of the country's NDC. *(Each Party)*
8. Focus on issues that have an impact on the level and/or trend of total national GHG emissions and removals and financial support provided to developing country Parties. *(Each Party)*
9. Depth of review contingent of time of review with respect to when NDCs were communicated as a form of flexibility. *(Developing country Parties)*
10. Information reported under mandatory requirements only, "should" requirements for reporting, shall not be subject to the TER and Parties should not be allowed to request other information to be reviewed.
11. Information that is unchanged from one transparency report to the next need not undergo in-depth review more than once. *(Each Party)*
12. Developing countries may request in-country reviewas, fully funded in terms of Article 13.14. *(Developing country Parties)*

G.3. Scope

[Assessment of reported information]

1. Assessment of the consistency of the information with the provisions of the MPGs under Article 13., and with the accounting guidance, as referred to Article 4.13 and Article 6.2. *(Each Party / Developed country Parties / Developing country Parties)*

2. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the reported information *(Each Party / Developed country Parties)* and identification of issues. *(Developed country Parties)* This assessment only relates to the GHG component of the review. *(Each Party)*
3. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention. *(Developed country Parties)*

[Assessment of progress]

4. Assessment of progress made in:
   a. Implementing and achieving its NDC under Article 4. *(Each Party)*
   b. The provision of support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, as appropriate. *(Each Party)*
   c. The implementation of methodological and reporting requirements, taking into account national circumstances and capacities. *(Each Party)*
5. Assessment of progress limited to the elements already established by the Paris Agreement. *(Each Party)*

[Identification of good practice, barriers and capacity building needs]

6. Identification of good practice. *(Each Party)*
7. Identification of barriers to implementation of NDCs and sources of support to help overcome these barriers. *(Each Party)*
8. A consideration of the Party's support provided and mobilized, as relevant, and its implementation and achievement of its NDC under Article 4. *(Each Party)*
9. Identification of capacity-building needs, *(Each Party / Developing country Parties / Those developing country Parties that need it in the light of their capacities)* supporting Parties in identifying specific activities to implement improvements and related capacity building needs. *(Those developing country Parties that need it in the light of their capacities)*

[Identification of areas of improvement]

10. Identification of areas of improvement:
    a. In relation to capacity-building needs, taking into account available domestic capacities and linked with support needed. *(Developing country Parties)*
    b. Based on reporting requirements and relevant recommendations and encouragement by the review team. *(Each Party)*
    c. The implementation of the improvement identified by the review team is nationally determined. *(Each Party)*
    d. The implementation of the improvement identified by the review team are consistent with the support provided by developed country Parties for such improvement. *(Those developing country Parties that need it in the light of their capacities)*
    e. The improvement plan to be primarily used for domestic purposes in prioritizing actions and be of a facilitative nature and should not be a focus for the TER. *(Each Party)*

[Determination of scope]

11. Scope of the review to be determined by Parties themselves. *(Developing country Parties)*

[Guidelines for scope of the review]

12. The appropriateness of a Party's NDC is not within the scope of the review. *(Each Party)*
13. The appropriateness of the use of specific flexibility provisions by the Parties and advising the Parties on the use of these provisions is not within the scope of the review. *(Developing country Parties)*
14. Review teams to refrain from making any political judgement. *(Each Party)*

G.4. Information to be reviewed

1. As defined under Articles 13.11 and 13.12, flexibility should be defined to developing country Parties. *(Each Party / Developing country Parties)*
2. Information to be reviewed on all aspects of the implementation of the Paris Agreement, including mitigation, adaptation, loss and damage, finance (under Article 10), technology development and transfer, and capacity-building. *(Each Party)*
3. Information to be reviewed on all aspects of the implementation of the Paris Agreement, including mitigation, mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification, adaptation, social and economic impacts of response measures, loss and damage, finance (under Article 10), technology development and transfer, and capacity-building. *(Each Party)*
4. Information to be reviewed as submitted under Articles 13.7 and 13.9 the Paris Agreement. *(Each Party / Developed country Parties / Developing country Parties)*

[Additional information]

5. Any additional technical information that may be provided by the Party. *(Each Party / Developing country Parties)*

[Confidential information]

6. Confidential data identified by Parties should be treated confidentially and maintain confidentiality after review. Review experts should be bound by agreements of confidentiality. *(Each Party / Developed country Parties / Developing country Parties)*

[The use of internationally transferred mitigation outcomes]

7. Placeholder for specific information and guidance related to Article 6. *(Each Party)*

G.5. Format and steps, including those related to specific types of information reported under Article 13, and the role of Parties, and the roles and responsibilities of the TER and the secretariat

G.5.1. Format

[Defining the format]

1. The review format needs to be agreed or consulted prior to the review with the Party concerned. Parties can request review formats such as in-country review. *(Each Party)*
2. The review format to address the need to develop capacities for reporting. *(Developing country Parties)*

[Possible formats]

3. Formats:
   a. A desk review. *(Each Party / Developed country Parties / Developing country Parties)*
   b. A centralized review in line with current procedures. *(Each Party / Developed country Parties / Developing country Parties)*
   c. An in-country review. *(Each Party)*
      i. In-country review could be made available as a priority to those Parties who need flexibility in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
      ii. In-country reviews optional for developing countries that need it in light of capacities. *(Those developing country Parties that need it in the light of their capacities)*
   d. Simplified review.
      i. Simplified review for reports of Parties with national emissions below an agreed threshold, that do not contain either initial or final information on an NDC. *(Each Party)*
   e. Peer reviews in regional groups of Parties. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
      i. The TER team composed from experts from Parties in a region and outside the region.
      ii. Provides for more regional exchange and capacity building through the regional experts participating in the TER, for the reduction of travel costs and for the participation of sufficient experts with relevant language skills. *(Each Party)*
4. Reviews to include consultation meetings between the review team and the Party concerned via teleconference or any other means. *(Each Party)*

[Coordination with other review processes]

5. Coordinate with relevant UNFCCC review processes. *(Developed country Parties)*
6. GHG inventory report should be reviewed separately. *(Each Party)*

G.5.2. Procedures/Steps

[General procedures]

1. Flexibility in the deadlines for responding to questions, providing additional information and commenting in the draft technical expert review report. *(Developing country Parties)*

[Timing for commencing the review]

2. The review to commence after the submission of the transparency report:
   a. Within two months. *(Each Party)*
   b. Within six months. *(Each Party / Developing country Parties)*

[Preparation for the review]

3. The review team, in preparation for review, to conduct a desk review of the transparency report. *(Each Party / Developed country Parties)*
4. The review cycle to include initial check of timeliness and completeness by the secretariat and review of individual reports. A status report on the initial check should be published within [1] month after the submission of the reports. *(Each Party)*

[Questions and responses]

5. The review team to notify the Party concerned of any questions at any stage of review, the team has regarding the information provided in the transparency report. *(Each Party / Developed country Parties)*

6. The Party under review to provide the review team with information necessary to substantiate and clarify the implementation of their commitments under the Paris Agreement. *(Developed country Parties)*

[Review]

7. The Party concerned to respond to questions and provide additional information. *(Each Party / Developing country Parties)*
8. The technical review team to offer suggestions and advice on how to resolve issues identified, taking into account the national circumstances of the Party under review. *(Developed country Parties)*
9. The technical review team can communicate to the Party preliminary "recommendations" and/or preliminary "encouragements". *(Each Party)*
10. Party to provide the information within two weeks after the review. *(Each Party / Developed country Parties)*

[Draft review report]

11. The Review team to produce a draft technical expert review report to be sent to the Party under review: *(Each Party / Developed country Parties / Developing country Parties)*
    a. Within 2 months after the review. *(Each Party / Developed country Parties)*
    b. Within 3 months after the review. *(Each Party / Developing country Parties)*

[Comments on draft review report]

12. The Party concerned to comment on the draft technical expert review report: *(Each Party / Developed country Parties / Developing country Parties)*
    a. Within 1 months of receipt of comments. *(Each Party / Developed country Parties)*
    b. Within 3 months of receipt of comments. *(Each Party / Developing country Parties)*

[Final review report]

13. The review team to produce the final version of the technical expert review report, taking into account the comments: *(Each Party / Developed country Parties / Developing country Parties)*
    a. Within 1 months of receipt of comments. *(Each Party / Developed country Parties)*
    b. Within 3 months of receipt of comments. *(Each Party / Developing country Parties)*
14. The technical expert review report to be completed within:
    a. 15 months of the transparency report submission due date. *(Each Party / Developed country Parties)*
    b. 10 months after the submission date of the transparency report. *(Each Party)*
    c. 12 months of the transparency report submission date of the transparency report. *(Each Party)*
    d. 15 months after the submission date of the transparency report. *(Developing country Parties)*

[Provision of information to relevant bodies]

15. The review team to provide technical advice to the CMA or the SBI, upon request. *(Developed country Parties)*

[Based on current arrangements]

16. Steps and their timelines to be based on the "steps" of current review/analysis arrangements. *(Each Party)*

G.5.3. Role of the secretariat

1. Organize, coordinate and provide administrative support for the TER. *(Each Party / Developed country Parties / Developing country Parties)*
2. Compile and edit final review reports together with lead reviewers. *(Each Party)*
3. Develop review tools and materials. *(Each Party / Developed country Parties)*
4. Design and implement training activities for TERs. *(Each Party / Developed country Parties)*
5. Facilitate meetings of the lead reviewers. *(Each Party / Developed country Parties)*

G.5.4. Role of the Party

1. Participate in the review process, cooperate with the review team and secretariat. *(Each Party)*
2. Make best reasonable effort to provide comments and/or additional information based on the request of review team. *(Each Party)*

G.5.5. Roles and responsibilities of TER

1. Based on the current relevant provisions related to the review team. *(Each Party)*
2. Conduct the TER in accordance to the common MPGs for TER. *(Each Party)*
3. Prioritise areas of significance of improvements, provide recommendations that are consistent across the review cycles years and practical to implement. *(Each Party)*
4. To prepare technical expert review reports under their collective responsibility. *(Each Party)*
5. Experts to serve in a personal capacity. *(Each Party / Developed country Parties / Developing country Parties)*

G.6. Technical expert review team and institutional arrangements

G.6.1. General

1. Each transparency report submitted to be assigned to a single review team. *(Each Party / Developed country Parties)*
2. Nominated by Parties to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations. *(Each Party / Developed country parties)*
3. Nominated by Parties to the UNFCCC roster of experts and, as appropriate, by intergovernmental organisations and non-Party stakeholders. *(Each Party)*

G.6.2. Competences

1. Collective skills and competencies of the review team to address the areas under review. *(Each Party / Developed country Parties / Developing country Parties)*
2. Relevant knowledge and understanding on national circumstances of the country being reviewed. *(Each Party)*

G.6.3. Composition

[Selection]

1. Composed of experts selected from the UNFCCC roster of experts and include lead reviewers with one reviewer to be from a developed and one from a developing country Party. *(Each Party / Developed country Parties / Developing country Parties)*
2. Experts to have recognized competence in the areas to be reviewed. *(Each Party)*

[Size]

3. May vary in size and composition, taking into account various criteria. *(Each Party)*
4. A sub-set of the review team to be dedicated to reviewing the GHG inventory. *(Each Party)*

[Balance]

5. Balance between experts from developed country Parties and developing country. *(Each Party / Developed country Parties / Developing country Parties)*
6. Balance of geographical representation. *(Each Party)*
7. Balance of gender among the experts. *(Each Party)*
8. Balance of experts from Parties at different level of expertise. *(Each Party)*

[Knowledge of language]

9. At least one team member is fluent in the language of the Party under review, to the extent possible. *(Each Party / Developed country*

[Selection of lead reviewers]

10. Every effort to be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement reporting. *(Each Party)*

[Expertise in ITMO]

11. For Parties engaging in the transfer of ITMOs, the review team to include an expert on markets and for Parties that include AFOLU, or engages in REDD-plus, the review team to include a LULUCF expert. *(Each Party)*

Avoiding conflict of interest

12. Review experts reviewing a Party's transparency report shall neither be nationals of the Party under review, nor participated in preparing the reports of the Party under review, nor be nominated or funded by that Party. *(Each Party / Developed country Parties / Developing country parties)*

[Funding of experts]

13. Review experts from Parties from developing countries and Parties with economies in transition shall be funded according to the existing procedures. Experts from other Parties shall be funded by their governments. *(Each Party / Developed country Parties)*

[ERTs for successive reviews]

14. Two successive reviews of a Party's submission cannot be performed by the same ERT. *(Each Party)*

G.6.4. Lead reviewers

1. Ensure that the reviews are performed according to the relevant review guidelines and consistently across Parties. *(Each Party / Developed country Parties)*
2. Ensure the quality and objectivity of the reviews and provide for the continuity, comparability and timelines of the reviews. *(Each Party / Developed country Parties)*
3. Ensure that the reviewers have all the necessary information; monitor the progress of the review; coordinate the submission of queries of the review team to the Party under review and coordinate the inclusion of the answers in the technical expert review report; gives priority to issues raised in previous technical expert review reports provide technical advice to the members of the review team. *(Each Party / Developed country Parties)*

4. One lead reviewer to lead the members reviewi[illegible]HG inventory, and the other lead reviewer to lead the members reviewing the other information. (Each
5. Produce conclusions of lead reviewers' meetings that could be used by Parties as an input for the review of the MPGs. (Excl. Party)

G.7. Frequency and timing

[Reports to be reviewed]

1. Each transparency report submitted under the Article 13 of the Paris Agreement to undergo review. (Each Party)
2. Each transparency report for developed country parties submitted under Art 13 of Paris Agreement will undergo review. (Each Party)

[Flexibility in frequency]

3. Flexibility for frequency and timing to be applied particularly for the LDCs and SIDS. (Each Party / Those developing country parties that need it in the light of their capacities)
4. The frequency and timing will be a direct consequence of the frequency and timing of the submission of the transparency report. (Developing country Parties)
5. The frequency depends on different criteria and approaches, including the thresholds for the national GHG emissions levels, quality of transparency report and the use of cooperative approaches under Article 6. (Each Party)
6. The frequency depends on support to prepare the transparency report, including agreed full costs. (Each Party / Developing country Parties)
7. Additional requirements may apply for Parties cooperating under Article 6. (Each Party)
8. The frequency to allow Parties adequate time between reviews to implement recommended improvements. (Each Party)
9. Frequency of the review to be determined by Parties themselves. (Each Party / Developing country Parties)

[Timing]

10. Reviews to be conducted:
    a. Annual for national GHG inventory report. (Each Party)
    b. Annual initial check of national GHG inventory report. (Each Party)
    c. Every 2 years. (Each Party / Developed country Parties)
    d. for the reports that are due in that year (national GHG inventory and the TR). (Each Party)
    e. No less than once in 5 years. (Developing country Parties)

[The first report to be reviewed]

11. The first transparency report submitted to be reviewed. (Each Party)
12. The first transparency report submitted after the communication of a NDC and the first report submitted after the time period of the NDC to be reviewed. (Each Party

G.8. Technical expert review report

G.8.1. Structure and elements

[Principles]

1. Be short, not exceed certain number of pages, and concise. (Each Party)
2. Streamlined using checklists and tabular formats. (Each Party)
3. Follow a format and outline agreed. (Each Party)

[Elements of initial status report]

4. In tabular format: (Each Party)
    a. Date of receipt of the reports.
    b. Indication if the submission is complete and identification of gaps.

[Elements of the technical expert review report]

5. Findings in the technical expert review report to be limited to the technical assessment vis-a-vis the relevant MPG and guidance's and presented together with the relevant recommendations and/or encouragements. (Each Party)
6. Report be limited to the review of accuracy of the data reported under the relevant categories. (Each Party)
7. Include the specific elements described in these guidelines. (Each Party / Developed country Parties)
8. Include an examination of progress in achieving its NDCs. (Developed country Parties)
9. Self-identification of capacity-building needs. (Developing country Parties)
10. Recommendations for improvements in reporting if solicited by the developing country Party. (Developing country Parties)
11. If selected by parties to provide the sources of information used in the formulation of the final report. (Each Party)

[Outline]

12. Outline of the technical expert review report:
    a. An introduction and a summary. *(Each Party / Developed country Parties)*
    b. A description of elements reviewed. *(Each Party / Developed country Parties)*
    c. A description of potential issues identified, assessment of efforts made to address any potential issues identified by the review team. *(Each Party / Developed country Parties)*
    d. Identification of capacity-building needs. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
    e. Recommendations for improvements in reporting. *(Each Party)*
    f. The sources of information used in the formulation of the final report. *(Each Party / Developed country Parties)*

G.8.2. Reporting

1. Technical expert review reports to be published by the secretariat. *(Each Party / Developed country Parties / Developing country Parties)*

[Linkage to compliance mechanisms]

2. Technical expert review reports to be forwarded to the Committee under Article 15, as appropriate, to facilitate the work of the compliance mechanism.
3. It is important to define which information to be provided for the consideration of the Committee under Article 15. *(Each Party)*

[Linkage to global stock take]

4. Technical expert review reports to feed the global stocktake. *(Each Party)*
5. Forwarded to the Party concerned and:
    a. The SBs. *(Developing country Parties)*
    b. The CMA, as appropriate. *(Each Party)*
    c. Review to be completed in less than three months. *(Each Party)*
6. Allow for other Parties and non-Party stakeholders to provide written feedback. *(Each Party)*

[Relevant reports]

7. The secretariat to produce a synthesis report of transparency report. *(Each Party)*
8. The secretariat to prepare an annual report to the SBSTA on the composition of ERTs. *(Each Party)*
9. The secretariat to prepare a biennial report to the SBSTA on the conduct of the review. *(Each Party)*
10. The LRs Collectively prepare a biennial report to the SBSTA, containing suggestions on how to improve the quality, efficiency and consistency of the reviews. *(Each Party / Developed country Parties)*

H. Facilitative, multilateral consideration of progress

H.1. Objectives, functions and purposes

[General]

1. Non-intrusive, non-punitive, respectful of national sovereignty, facilitative, non-confrontational, open, transparent, and facilitate multilateral consideration of progress. *(Each Party / Developing country Parties)*
2. Build trust and confidence among Parties that each party is making progress across all areas of the Paris Agreement (mitigation, adaptation, loss and damage, and support). *(Each Party)*
3. Ensure environmental integrity and avoid double counting. *(Each Party)*

[FMCP-specific]

4. Consideration of efforts under Article 9 and a Party's respective implementation and achievement of its nationally determined contribution. *(Each Party)*
5. Share experiences, lessons learned and best practices amongst Parties and registered Observers. *(Each Party)*
6. Facilitate improved reporting over time. *(Each Party)*
7. Promote transparency, accuracy, completeness, consistency and comparability. *(Each Party)*
8. Allow for other Parties and non-Party stakeholders to provide written feedback. *(Each Party)*

H.2. Scope

[Thematic areas]

1. All emissions and removals related to the NDCs and assumptions, conditions and methodologies related to the attainment of its NDC, including participation in voluntary cooperation under Article 6. *(Each Party / Developed country Parties)*
2. Progress towards the implementation and achievement of the NDC. *(Each Party)*

3. Financial support provided and mobilized through public interventions to developing countries. *(Developed country parties)*
4. Other information, such as climate change impacts and adaptation included on voluntary basis, upon request by the Party. *(Each Party)*
5. All thematic areas under the Paris Agreement, including mitigation, adaptation, loss and damage, and support. *(Each Party)*

[LDCs and SIDSs]

6. Special considerations for LDCs and SIDs.

H.3. Information to be considered

1. Progress with respect to efforts under Article 9 and its respective implementation and achievement of its nationally determined contribution. *(Developed country Parties / Other Parties that provide support)*
2. Relevant chapters of the transparency report submitted under Articles 13.7(a), 13.7(b), and information provided under Article 13.8 in relation to Article 9. *(Each Party)*
3. Technical expert review reports transparency report submitted under the Paris Agreement, and additional information provided by the Party for the purpose of the FMCP. *(Each Party / Developed country Parties / Developing country Parties)*
4. Inputs by Parties or non-Party stakeholders on technical expert review reports. *(Each Party)*

H.4. Format and steps, including events to be convened, the roles of Parties and the secretariat

[Format]

1. During the SBI session. *(Each Party / Developed country Parties / Developing country Parties)*
2. The FMCP occurs either during sessions of the SBI, or as an online conference. *(Each Party)*

[Steps]

3. Two phases: (1) Q&A on transparency report, and (2) workshops parallel to negotiation sections similar to FSV/MA. *(Each Party / Developed country Parties / Developing country Parties)*
4. Dedicated on-line platform for each Party where the biennial transparency report and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion. *(Each Party)*
5. An FMCP session entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation. Additional responses may be provided by the Party undergoing the FMCP in writing after the session. *(Each Party)*

[Participation by the Party]

6. Each Party is considered under FMCP. *(Each Party)*
7. A Party may elect to participate. *(Each Party / Developing country Parties)*
8. Undergo FMCP as a group of Parties, and SIDS and LDCs may at their discretion. *(Each Party / Developing country Parties)*

[Participating actors]

9. Actors involved in the FMCP: *(Each Party)*
   a. All Parties. *(Each Party)*
   b. All Parties, relevant stakeholders, and registered Observers. *(Each Party)*

[Role of the Secretariat]

10. Coordinate the practical arrangement for the FMCP process. *(Each Party)*
11. Prepare a record of questions and response for publication on the UNFCCC website with presentations of Parties.

[Role of Parties]

12. Participate fully in the FMCP process, including by giving a brief presentation during the FMCP session and making every reasonable effort to respond to written questions within agreed time frames. *(Each Party)*

H.5. Frequency and timing

[Frequency]

1. Nationally determined by participating Party. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
2. FMCP to be conducted for a Party:
   a. At regular intervals. *(Each Party / Developing country Parties)*
   b. Once for achievement of NDC, at the end of the NDC cycle. *(Each Party)*
   c. At least once during its NDC implementation. *(Each Party)*
   d. Twice during each NDC implementation cycle. *(Each Party)*
   e. Every 2 years. *(Each Party)*

f. Once in every two transparency reports. *(Each Party)*
g. FMCP for the progress every 2 years, FMCP of NDCs every 5 years. *(Each Party)*
h. Parties activate through a self-trigger. *(Each Party)*

[Commencement of FMCP]

3. FMPC to start within 4/6/12 months after the submission of the transparency report. *(Each Party)*
4. FMCP to start after the completion of the TER. *(Each Party)*
5. TER and FMCP could be conducted independently, with the FMCP starting before the conclusion of the TER. *(Each Party)*

[Completion of FMCP]

6. FMCP to be completed:
   a. Within 12 months after submission of the transparency report. *(Each Party)*
   b. Within 9 months after the publication of the technical expert review report. *(Each Party)*

H.6. Summary report content and format

1. Content of FMCP summary report:
   a. Focus on TER reports for each Party's: national inventory report, implementation and achievement of its NDC under Article 4, and support provided and mobilized, as relevant. *(Each Party)*
   b. Focus on the possibilities of collaboration and/or improvements identified during the process. *(Each Party)*
   c. A recording of the FMCP session. *(Each Party / Developed country Parties / Developing country Parties)*
   d. Questions submitted by Parties and responses provided by the Party including the presentations by the Party. *(Each Party)*
2. FMCP record to be made publicly available on the UNFCCC website. Presentations of Parties and a record of written questions and answers published on the UNFCCC website by the secretariat. *(Each Party)*
3. SBI role in relation to FMCP summary report:
   a. SBI to note FMCP summary reports in its conclusions. *(Developing country Parties)*
   b. SBI to forward conclusions based on the record to relevant bodies under the Paris Agreement. *(Developed country Parties)*

Part II – compilation of tools by the co-facilitators on sections A to H "issues for discussion"

This document is Part II of the informal note by the co-facilitators (version 8 May 2018) and contains a compilation of tools by the co-facilitators on identified "issues for discussion" on sections A to H of the light revision of the co-facilitator's informal note. The approaches identified in this tool are not mutually exclusive. Some Parties provided input on other issues aside from those identified as "issues for discussion". These are contained on pages 119 and 120.

A. Overarching considerations and guiding principles

[Which elements of section A are most appropriate for: (1) MPGs; (2) COP/CMA decision; and/or (3) overarching considerations to guide development of MPGs, recognizing the difficulty in assigning entire sub-headings to these broad categories?]

Approach 1:

1. Elements that are appropriate as headings in the MPGs: A.1, A.6, A.7
2. Elements that are appropriate as COP/CMA decision text: A.9
3. Elements that will guide work on the development of the MPGs but not be headings in the MPGs: A.2, A.3, A.4, A.5, A.8

Approach 2:

1. Elements that are appropriate as headings in the MPGs: A.1, A.2, A.3, A.6
2. Elements that are appropriate as COP/CMA decision text: A.7, A.8, A.9
3. Elements that will guide work on the development of the MPGs but not be headings in the MPGs: A.4, A.5

Approach 3:

1. Elements that are appropriate as headings in the MPGs: A.1, A.2
2. Elements that are appropriate as COP/CMA decision text: A.9
3. Elements that will guide work on the development of the MPGs but not be headings in the MPGs: A.4, A.5

Approach 4:

1. Elements that will be part of the decisions and MPGs, and guide the development of the MPGs: A.1, A.2, A.5, A.6
2. Elements that will guide the work of the development of MPGs, but not be headings in the MPGs: A.4

Approach 5:

1. Elements that are appropriate as headings in the MPGs: possibly A.1
2. Elements that are appropriate as COP/CMA decision text: A.9, while preamble could address elements of A.6, A.7, A.8 by recalling the relevant provisions of Article 13
3. Elements that will guide work on the development of MPGs: A.2, A.3, A.4.
4. Elements that will be addressed by specific elements of the MPGs: A.6, A.7, A.8

[Elements of the COP and/or CMA decisions adopting the MPGs]

Approach 1:

- Preamble
- Adopting the MPGs
- Require the use of MPGs
- Specifying the date when Parties start using the MPGs
- Submission of final BRs and BURs
- Submission date for first and subsequent Article 13 reports
- Commencement of TER and FMCP
- Support for developing country Parties
  - Reference to Articles 13.14 and 13.15
  - Guidance to CBIT
  - Reference to CGE
- Mandate for further work related to MPGs, if necessary
  - Development of common tabular formats
  - Development of outline for technical expert review report
- Reporting language (i.e., UN languages)
- Dates for first and subsequent review and update of MPGs, as appropriate
- How the existing UNFCCC MRV system is superseded for Parties to the Paris Agreement

- Procedural linkage between Article 13 and UNFCCC reporting and review
- IPCC guidelines and metrics used in reporting
- Request to the secretariat to:
  - Make the necessary preparation for the reporting and review process, including tabular formats for expert review reports, development of electronic reporting formats / submission portals
  - Develop review training materials
  - Publish Party reports and TERT reports on website
  - Prepare outline for BTR report
  - Synthesize information
- Call for nomination of experts by Parties to serve on technical expert review teams
- Elements related to Biennial Assessment of the Standing Committee on Finance
- General principles for the provision of flexibility in the enhanced transparency framework
- Provisions relating to the transition process especially to reflect flexibility for those developing countries that need it in the light of their capacities
- Elements on the REDD+ technical annex
- Development of training materials by the secretariat/lead reviewers
- Request the PCCB and Technology Framework to provide inputs into the ETF
- ...

Approach 2:

- Premature to discuss elements of the COP and/or CMA decisions

B. National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases

Approach 1:

B.4. Methods:

a. Methodologies, parameters and data

[Use of IPCC guidelines]

***Approach 1**: 2006 IPCC Guidelines, 2013 IPCC Supplements and any further IPCC guidelines adopted by the CMA*

1. Use the most recent/ 2006 IPCC Guidelines and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. *(Each Party / Developed country Parties)* [B.4.a.1]
2. Use the most recent/ 2006 IPCC Guidelines and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. If a developing country Party is not using the most recent/2006 IPCC Guidelines, Party to provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include a timeline for the future application in the improvement plan.

***Approach 2:** Older sets of IPCC guidelines*

1. Use the older sets of IPCC guidelines (e.g. Revised 1996 IPCC Guidelines in conjunction with IPCC GPG, IPCC LULUCF GPG). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.4.a.2]
2. Use older sets of IPCC guidelines, recognizing the important role of capacity-building initiatives such as CBIT and the CGE in developing countries in transitioning to the use of newer IPCC guidelines. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

***Approach 3:** Encouragement to apply most recent IPCC guidelines to the extent possible*

1. Apply flexibility by encouraging Parties to apply most recent IPCC guidelines to the extent possible and provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include a timeline for the future application in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.4.a.3]
2. Encouragement to apply most recent IPCC guidelines to the extent possible, to improve over time in accordance with national capacities. *(Those developing country Parties that need it in the light of their capacities)*

***Approach 4:** A combination of all available IPCC guidelines, as appropriate*

***Approach 5:** Continue to apply existing UNFCCC reporting guidance*

B.6. Reporting guidance

b. Sectors and gases

[Gases]

***Approach 1:** 7 gases (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3)*

1. Report all 7 gases (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3). *(Each Party / Developed country Parties)* [B.6.b.5]
2. Report actual emissions of HFCs, PFCs, SF_6 and NF_3, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO_2 eq. *(Each Party / Developed country Parties)* [B.6.b.10]
3. Allow a transition period in accordance with planned improvements for the next reporting.

***Approach 2:** CO_2, CH_4 and N_2O at a minimum; and HFCs, PFCs, SF_6 and NF_3 subject to certain conditions*

1. Report CO_2, CH_4 and N_2O at a minimum. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.b.6]
2. Report CO_2, CH_4 and N_2O mandatorily and HFCs, PFCs, SF_6 and NF_3 subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.b.7]

***Approach 3:** Gases that are contained in Parties' NDCs*

1. Include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continue to include it. *(Each Party)* [B.6.b.8]

***Approach 4:** Gases according to national circumstances*

1. Report gases according to national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.b.9]
2. Allow Parties to determine the coverage of GHG gases, sectors, sources in light of their capacities and based on the best available data and key categories, moving over time to greater coverage *(Each Party/Those developing country Parties that need it in the light of their capacities)* [B.6.b.11]

***Approach 5:** CO_2, CH_4 and N_2O at a minimum, as appropriate and to the extent possible*

1. Report CO_2, CH_4 and N_2O at a minimum. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.b.6]
2. CO_2, CH_4 and N_2O and encourage reporting of other gases in accordance with national circumstances.
3. CO_2, CH_4, and N_2O as appropriate and to the extent possible and encourage to estimate HFCs, PFCs, SF_6 and NF_3 according to national circumstances.

***Approach 6:** Continue to apply existing UNFCCC reporting guidance*

c. Time series

Approach 1

[Start year of time series]

***Approach 1.1:** 1990*

1. Report consistent time series from 1990 to X-2. (X= submission year). *(Each Party / Developed country Parties)* [B.6.c.1]
2. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.2]
3. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.6.c.3]
4. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)* [B.6.c.5]

***Approach 1.2:** Other base years, if reported in the past*

1. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)* [B.6.c.5]
2. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)* [B.6.c.6]

***Approach 1.3:** 2010*

1. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)* [B.6.c.6]

***Approach 1.4:** Earliest year as allowed by data availability*

1. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-

2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.4]

2. Report consistent time series from 1990 or a later year but as far back as allowed by data availability that should be, as a minimum, the base year of Party's NDC.

Approach 1.5: *Self-determined start year based on NDCs, as appropriate*
Approach 1.6*: No later than the NDC reference year or reported previously in other reports*
Approach 1.7*: Full time series from 2020, and to report back as far as national circumstances / data allows*
(Those developing country Parties that need it in the light of their capacities / Developing country Parties)

[End year of time series]

Approach 1.1: *X-2 (X= submission year)*

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)* [B.6.c.1]

Approach 1.2*: X-4*

1. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.2]
2. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.6.c.3]

Approach 1.3: *X-4/X-3 in transition to X-2*

1. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.4]

[Coverage of time series]

Approach 1.1: *Start year to end year*

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)* [B.6.c.1]
2. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.2]
3. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.6.c.3]
4. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.4]
5. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)* [B.6.c.5]
6. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)* [B.6.c.6]
7. Annual time series encouraged depending on data availability *(Developing country Parties)*
8. Report consistent time series from 1990 or a later year but as far back as allowed by data availability that should be, as a minimum, the base year of Party's NDC to X-2.

Approach 1.2: *Initial year, the most recent 10 years and any previous years ending with 0 or 5*

1. National inventory report to cover the initial year, the most recent 10 years and any previous years since the initial year ending with 0 or 5. *(Each Party)* [B.6.c.7]

Approach 1.3: *Base year, NDC reference year and other available years*

1. If the information required has not been reported in previous reports and/or is not available, Parties are to provide info of the years available, including the base year and NDC reference year. *(Each Party)* [B.6.c.7]

Approach 1.4: *Time series consistent with the national capacities and available data*

1. No mandatory coverage for developing countries. *(Developing country Parties)*

Approach 1.5*: Any years reported in the past, and NDC base year, if appropriate*

Approach 2: *Does not apply to developing country Parties*

Approach 3: *Time series reporting continues to be an encouragement for developing country Parties*

Approach 4: *Continue to apply existing UNFCCC reporting guidance*

B.9. Submission process, and reporting formats and tables

[Frequency]

Approach 1: *Annual*

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. *(Each Party / Developed country Parties)* [B.9.3]

Approach 2: *Move to annual over time*

1. Move to submission of stand-alone annual inventory reports over time. *(Developing country Parties)* [B.9.6]

Approach 3: *Biennial*

1. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. *(Each Party / Developed country Parties)* [B.9.4]
2. The national inventory report prepared in accordance with Article 13.7(a) to be submitted as part of the biennial reporting under Article 13. *(Developing country Parties)* [B.9.5]
3. Biennial, as appropriate, contingent on the provision of support. *(Developing country Parties)*

Approach 4*: Continue to apply existing UNFCCC reporting guidance*

Approach 5: *Report at least as often as done under UNFCCC*

[NIR submission vehicle/format]

Approach 1: *Stand-alone report*

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. *(Each Party / Developed country Parties)* [B.9.3]
2. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. *(Each Party / Developed country Parties)* [B.9.4]

Approach 2: *Move to stand-alone report over time*

1. Move to submission of stand-alone annual inventory reports over time. *(Developing country Parties)* [B.9.6]
2. Encourage developing countries to submit full standalone inventory reports with the BTR. *(Developing country Parties)*

Approach 3: *Alongside biennial transparency report*

1. In the years when other information requested by Article 13 of the Paris Agreement is submitted, the national inventory report could form part of a comprehensive report. *(Each Party)* [B.9.2]
2. The national inventory report prepared in accordance with Article 13.7(a) to be submitted as part of the biennial reporting under Article 13. *(Developing country Parties)* [B.9.5]

Approach 4: *Alongside report under Convention/Kyoto Protocol*

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. *(Each Party / Developed country Parties)* [B.9.3]

Approach 5: *As summary or update to the national GHG inventories in the annex to decision 17/CP.8*

1. Provide a summary or an update of the information contained in chapter III (national GHG inventories) of the annex to decision 17/CP.8. Additional or supporting information, including sector-specific information, may be supplied in a technical annex. *(Developing country Parties)* [B.9.6]
2. As summary or update to the national GHG inventories in the annex to decision 17/CP.8 with flexibility on the level of detail. *(Developing country Parties)*

Approach 6*: Continue to apply existing UNFCCC reporting guidance*

Approach II: *Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach I*

Approach III: *Current arrangements under the Convention*

C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement

Approach 1:

C.3. Description of a Party's NDC under Article 4, including updates...

***Approach 1**: Placeholder for relevant outputs of the APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, to be incorporated into the MPGs.*

***Approach 2:** Web link to NDC*

1. Indication of the web link to the NDC documents. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [C.3.1]
2. Any additional information included in the NDC public registry. *(Each Party)* [C.3.3]

***Approach 3:** Summary description of NDC*

1. Summary description of NDC under Article 4, recognizing that some NDCs do not have targets and must accommodate for the different NDCs available. *(Each Party)* [C.3.2, C.3.4]

***Approach 4:** Description of NDC, including specific relevant information identified in MPGs*

1. Specification of the components covered by NDCs (mitigation, including mitigation co-benefits resulting from adaptation action and/or economic diversification plans, adaptation, response measures, and means of implementation). *(Each Party / Developed country Parties)* [C.3.5]
2. Conditional and unconditional components, its coverage, scope, reference year, any adjustments/updates to it, and any additional factors. *(Each Party)* [C.3.6]
3. Description of the most recent NDC, including the update or adjustment of the NDC and any other relevant information considered in the NDC necessary for clarity, transparency and understanding, such as: [C.3.7]
   a. targets, including quantitative values (absolute or relative) and time frames for achieving the target (single year or multiyear); *(Each Party)*
   b. reference level, including quantitative value for base year or base period; *(Each Party / Developed country Parties)*
   c. time frames and/or periods for implementation; *(Each Party / Developed country Parties)*
   d. scope and coverage, including sectors, categories of sources and sinks, carbon pools and gases; *(Each Party / Developed country Parties)*
   e. indicators and/or elements relevant for tracking progress of NDC; *(Each Party)*
   f. methodologies and assumptions, including by sector, category or activity if vary; *(Each Party)*
   g. accounting methodologies; *(Each Party / Developed country Parties)*
   h. approaches and assumptions; *(Each Party / Developed country Parties)*
   i. conditions and assumptions relevant to the achievement of NDC; *(Each Party / Developed country Parties)*
   j. metrics including GWPs; *(Each Party)*
   k. expected use of ITMOS; *(Each Party)*
   l. data sources. *(Each Party)*
4. Planning processes. *(Each Party)* [C.3.8]
5. An explanation of how double counting will be avoided in tracking progress. *(Each Party)* [C.3.9]
6. Information on the social and economic impact of response measures. *(Each Party)* [C.3.10]

***Approach 5:** Guided by existing UNFCCC reporting guidelines*

1. Guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7. *(Developed country Parties)* [C.3.11]
2. Guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13. *(Developing country Parties)* [C.3.12]
3. Information guided by paragraphs 4-7 of the BR reporting GLs and paragraphs 11-13 of the BUR reporting GLs, but modified to apply to all Parties. *(Each Party)* [C.3.13]

C.4. Progress made in implementing and achieving its NDC under Article 4 to date; a) Indicators to track progress made in implementing its NDC under Article 4...

***Approach 1**: Placeholder for relevant outputs of the APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, to be incorporated into the MPGs.*

***Approach 2:** Description of progress of implementation of NDC*

1. Report on the progress made in implementing and achieving its NDC. *(Developed country Parties)* [C.4.4]
2. Information on how outcomes are compared to the reference. *(Each Party)* [C.4.14]

***Approach 3:** Qualitative / quantitative information on the progress of implementation of NDC, as appropriate, using self-defined indicators*

1. Information should be as quantifiable as possible based on its type of NDC. *(Each Party)* [C.4.1]
2. Qualitative and quantitative information on the current progress in implementing NDCs. *(Each Party)* [C.4.2]
3. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)* [C.4.3]
4. Information on relevant, appropriate/meaningful indicators for baseline year and reporting years until most recent reporting year, against which progress to the NDC will be tracked, and any updates to these, including:
   a. definitions needed to understand these indicators; *(Each Party)*
   b. their quantified values; *(Each Party)*
   c. flexible base year, base year; *(Each Party)*
   d. emission intensity, including indicators used; *(Each Party)*
   e. indicators to track progress on mitigation co-benefits from adaptation actions and/or economic diversification plans; *(Each Party)*
   f. sources of data used to track progress on these indicators. *(Each Party)* [C.4.6]
5. Information on applicable indicators, and information necessary to track progress consistent with the level and timely support. Flexibility to determine frequency of submission. *(Developing country Parties)* [C.4.29]

***Approach 4:** Qualitative and quantitative information on the progress of implementation of NDC, using indicators defined in the MPGs, taking into account the outcome of APA item 3 on accounting guidance for NDCs*

1. Information should be as quantifiable as possible based on its type of NDC. *(Each Party)* [C.4.1]
2. Qualitative and quantitative information on the current progress in implementing NDCs. *(Each Party)* [C.4.2]
3. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)* [C.4.3]
4. Information on the metrics and emission estimation methodologies used (consistent with CMA decisions). *(Each Party)* [C.4.7]
5. Describe sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions. *(Each Party)* [C.4.8]
6. An explanation of how the information used to track progress is consistent with the Party's most recent NIR. *(Each Party)* [C.4.9]
7. Construction of the reference emissions/ removals. [C.4.10]
8. Comparison of anthropogenic emissions / removals against the reference for each reported year. *(Each Party)* [C.4.11]
9. Anthropogenic emissions / removals and values of other indicators for each reported year. *(Each Party)* [C.4.11]
10. An explanation of how double counting has been avoided in tracking progress towards the implementation and achievement of the Party's NDC under Article 4. *(Each Party)* [C.4.12]
11. Information on how the sectors, categories, gases and as relevant, pools, included in the NDC have been addressed in the reference, including updates to the reference as a result of more accurate information, and any expansion of coverage, and updates to data and parameters. *(Each Party)* [C.4.13]
12. Information on how outcomes are compared to the reference. *(Each Party)* [C.4.14]
13. Information on how policies and measures have been included in the reference and their implementation timeframes, reasons for exclusion of relevant policies and measures. *(Each Party)* [C.4.15]
14. Information on the contribution to the reference from sub-national or sectoral baselines, reference levels and projections as relevant. *(Each Party)* [C.4.16]
15. Projected baseline, if relevant. *(Each Party)* [C.4.17]
16. Accounting or tracking balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. *(Each Party)* [C.4.18]
17. Information on approach(es) and assumptions used. *(Each Party)* [C.4.19]
18. Information on any changes from the previous NDC to coverage, and approach(es), assumptions and definitions used. *(Each Party)* [C.4.20]
19. Information on any expansion of coverage, and updates to data and parameters applied during an NDC implementation period. *(Each Party)* [C.4.21]
20. Information on how methodologies, accounting approaches, assumptions and definitions used to track progress toward the achievement of the NDC under Article 4 are consistent, in each reporting year, with those used in communicating the NDC under Article 4. *(Each Party)* [C.4.22]
21. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. *(Each Party)* [C.4.23]

22. For quantified mitigation actions, an estimate of their impact and underlying assumptions; for mitigation actions information on progress with implementation, cross-reference to the mitigation actions sub-heading, and indicators to monitor the progress. *(Each Party)* [C.4.24]
23. Information on mitigation co-benefits resulting from adaptation policies, strategies, measures, actions and/or economic diversification plans and how they contribute to achieving the NDC. *(Each Party)* [C.4.25]
24. Information on adaptation component of NDCs, to be reported in accordance with section D below. *(Each Party)* [C.4.26]
25. Information on support provided component of NDCs, to be reported in accordance with Section E below. *(Developed country Parties)* [C.4.27]
26. Information on support needed related to NDCs, to be reported in accordance with Section F below. *(Developing country Parties)* [C.4.28]
27. Information on the social and economic impact of response measures. *(Each Party)* [C.4.37]
28. Progress made in cooperating to enhance the understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. *(Each Party)* [C.4.38]

***Approach 5:** Comprehensive tables on Party's accounting balance*

1. Accounting or tracking balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. *(Each Party)* [C.4.18]

***Approach 6:** Summary tables on quantified progress of implementation of NDC*

1. A summary table for information on quantified progress made in implementing and achieving the NDC under Article 4. *(Each Party)* [C.4.15]

***Approach 7:** Three layer account/accounting system:*

- First layer containing non-quantifiable and guantifiable information to "account fo: NDCs", as stipulated by Article 4.13 of the Paris Agreement:
- Second layer containing quantifiable information related to the "accounting for anthropogenic emissions and removals corresponding to Party's NDC";
- Third layer applying only to Parties that decided to participate in "cooperative approaches" and transfer of ITMOs (Article 6.2) and/or the "mechanisms" (Article 6.4), following additional guidance established for these Articles.

Procedural aspects in relation to the different types of information that are necessary in different moments in time:

- In the first biennial transparency report that could focus on the ICTU and indicative list of parameters to be used to track progress on the impelmentaiton and achievement of the NDC.
- In subsequent biennial transparency report that could focus on the information ("narrative") and parameters to track progress on the implementation of the NDC.
- In the final biennial transparency report fo the NDC cycle that could focus on the information ("narrative") and parameters to track progress on the achievement of the NDC.

***Approach 8:** Multi-step process to track progress, including summary tables and additional information*

- Indicators the Party will use to track progress (eg % emissions reductions, carbon neutrality) and associated definitions, assumptions, and data sources.
- Initial values for the indicator(s) at for the base year/ baseline/ base point;
- Updated values for the indicator(s) with each report
- If ITMOs are transferred/ used for the NDC, a report on these transfers;
- After the target date, an indication of whether the NDC has been achieved or not;
- Presented in a summary table.
- Additional information should also be provided:
    - Information on the accounting approach used (consistent with APA3 guidance at least for the second and subsequent NDC);
    - Details on how ITMOs are used/ transferred, consistent with SBSTA Art 6 guidance;
    - Information on policies and measures implemented;
    - Summary of emissions and removals from the most recent national GHG inventory report.

***Approach 9:** Information for first, subsequent, and last biennial transparency reports of the NDC cycle*

[First biennial transparency report of the NDC cycle]

1. Description of NDC including indicators to be used

[Tracking of progress for first and subsequent biennial transparency report]

1. Tracking of progress: narrative (qualitative) and current value of indicators (quantitative)
2. GHG emissions and removals + land sector (if done ddiffrently than in the inventory)
3. Article 6 / ITMOS (if relevant)
4. Additional contextual information: policies and measures, GHG projections of emissions and removals

[Tracking of progress for last biennial transparency report of the NDC cycle]

1. Narrative tracking of progress (qualitative) + current value of indicators (quantitavie)
2. GHG emissions and removals + land sector (if done differently than in the inventory)
3. Article 6 / ITMOs (if relevant)
4. Indication of achievement of a Party's target
5. Additional contextual information: policies and measures, GHG projections of emissions and removals

C.8. Projections of greenhouse gas emissions and removals, as applicable

***Approach 1:** Projections section not necessary in the MPGs*

***Approach 2:** Projections with specification of scope and coverage, and information on assumptions and methodologies.*

[Scope/coverage of projections]

1. With existing measures, without measures and with additional measures with clear description (or Party's own definitions) with 5-year time frame (e.g. 2020, 2025, 2030) extending at least the target year of the current NDC, using CTF tables. *(Each Party)* [C.8.1]
2. Projection "with measures" to at least the end point of the NDC. *(Those developing country Parties that need it in the light of their capacities)* [C.8.2]
3. Other projections as relevant to the NDC under Article 4. (E.g. emissions intensity, hectares reforested). *(Each Party)* [C.8.3]
4. Updated projections consistent with the type of scenario used for the NDC. *(Each Party)* [C.8.4]
5. Cut-off year of the projection. *(Each Party)* [C.8.5]
6. Information on whether and which policies and measures are included in the baseline scenario. *(Each Party)* [C.8.6]
7. Projections presented on a sectoral basis and by gas, as well as for a national total using GWP. *(Each Party)* *[C.8.7]*
8. Projections of key indicators to determine progress towards their NDC. *(Each Party)* [C.8.8]
9. At least include projections covering sectors and gases included in NDCs under Article 4. *(Each Party)* [C.8.9]
10. Projections only for key categories of emissions and removals. Other projections as relevant to the NDC under Article 4. *(Those developing country Parties that need it in the light of their capacities)* [C.8.10]
11. Projections presented relative to actual inventory data for the preceding years. *(Each Party)* [C.8.11]
12. Quantitative information and historical emissions and removals from initial year to the most recent inventory, annually if feasible. *(Each Party)* [C.8.12]
13. Projections with and without LULUCF. *(Each Party)* [C.8.13]
14. Projections to at least the end-point year of the Party's NDC by sector and aggregated, or at least include projections covering sectors and gases included in NDCs. *(Each Party / Developed country Parties)* [C.8.14]
15. Projections on a quantitative basis, starting from a recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year. *(Each Party)* [C.8.15]

[Assumptions and methodology]

1. Information on models and methodologies, key underlying assumptions and variables (e.g. GDP growth rate/level, population growth rate/level, etc.) used in their projections. *(Each Party)* [C.8.16]
2. Sensitivity analysis for projections and a brief explanation of the methodologies and parameters used. *(Each Party)* [C.8.17]
3. Uncertainty analysis. *(Each Party)* [C.8.18]
4. Changes since the previous report in the models or methodologies used for projections. *(Each Party)* [C.8.19]
5. Detailed basis and assumptions for the projections. *(Developed country Parties)* [C.8.20]

[Other information]

1. Comparison between the projection and the NDC under Article 4, including narrative information on whether the Party is on track towards achieving its NDC under Article 4. *(Each Party)* [C.8.22]

2. Relevant information wherever possible. *(Developing country Parties)* [C.8.23]

Approach 3: *Projections not necessary for all types of the NDCs*

1. Not necessary for all types of NDC. *(Each Party)* [C.8.21]

Approach 4*: Use existing approach under the Convention, with no backsliding. Developed country Parties shall continue to submit projections as the reporting requirements established under the current NC and BR decisions; Developing country Parties may submit projections if they choose them as an "indicator of progress".*

C.9. Information on accounting under Article 4, pargraphs 13 and 14

Approach 1*: Incorporate outputs of APA agenda item 3 to further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31*

Approach 2*: Cross-reference to outputs of APA agenda item 3 to further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31*

Approach 3*: Specific guidance on accounting under Article 4, paragraphs 13 and 14 in MPGs*

1. Preliminary information in the years when tracking of progress and accounting for NDCs coincide. *(Each Party)* [C.9.1]
2. Accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period and Information related to methodological consistency in each reporting year. *(Each Party / Developed country Parties)* [C.9.2]
3. Identify and confirm the accounting approach under Articles 4.13 and 4.14 and their consistency with agreed guidance. *(Each Party)* [C.9.3]
4. Parties have less stringent accounting system. *(Developing country Parties)* [C.9.4]
5. Guidance include environmental integrity, avoid double counting, methodologies, TACCC. *(Each Party)* [C.9.5]
6. Guidance to outline existing methods and guidance under the Convention and IPCC. *(Each Party)* [C.9.6]

C.10. Information on accounting under Article 6, as applicable.

Approach 1*: Incorporate outputs of SBSTA agenda item on matters relating to Article 6 of the Paris Agreement*

Approach 2*: Cross-reference to SBSTA agenda item on matters relating to Article 6 of the Paris Agreement*

Approach 3*: Specific guidance on accounting under Article 6 in MPGs*

[Principles]

1. Avoiding double claims for financial flow for market and supports. *(Each Party)* [C.10.1]
2. Avoiding double counting of emission reductions. *(Each Party)* [C.10.2]
3. Ensuring transparency, accuracy, completeness, consistency and comparability when reporting the use of ITMOs towards an NDC, or transferring or selling ITMOs that may be used towards an NDC. *(Each Party)* [C.10.3]
4. To be reported by Parties who choose to pursue voluntary cooperation in the implementation of their NDCs to demonstrate the environmental integrity and good governance underpinning these approaches. *(Each Party)* [C.10.4]

[Information on ITMOS]

1. Institutional and governance arrangements in place for the creation, holding and transfer of mitigation outcomes that may or have become ITMOs. *(Each Party)* [C.10.5]
2. Governance and procedural arrangements that ensure avoidance of double counting. *(Each Party)* [C.10.6]
3. More complete and consistent reporting in connection with the use of market-based units under Article 6. *(Each Party)* [C.10.7]
4. Information on the creation and holding of actual and intended transfers and acquisition of ITMOs under Article 6, if applicable, on cooperative approaches and mechanism, consistent with the guidance developed for by SBSTA. *(Each Party)* [C.10.8]
5. Information on transfers and acquisition of ITMOs under Article 6 during the implementation period of the relevant NDC, consistent with the guidance developed for by SBSTA, including: *(Each Party)* [C.10.9]
    a. Agreed units (e.g. ktCO2-eq).
    b. Information of usage for achievement of NDC, mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation.

c. Information of ITMOs held in accounts that have not been used towards meeting a NDC, etc.).
d. Information on the (expected) share (in %) of the mitigation outcomes that are used for achieving the NDC.
e. Information on the period and/or year (vintage) of the ITMOs with information how those are tracked.
f. Information on whether Parties have fulfilled eligibility criteria for market participation, such as information on national registry and the designated national authority (DNA).

6. Information similar to those reported under the KP and in the current biennial reports. (Each Party) [C.10.10]
7. Information on how environmental integrity and contributions to sustainable development are ensured and promoted. (Each Party) [C.10.11]
8. How use of cooperative approaches has promoted sustainable development. (Each Party) [C.10.12]

[Establishment of a registry]

1. If applicable, arrangement for the operation of a registry, and rules for and procedures for trading systems. (Each Party) [C.10.13]

***Approach 4**: Parties can report without using guidance but explain the methodology and indicators used*

***Approach II:** Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach I*

***Approach III:** Current arrangements under the Convention*

D. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate

[Linkage between development of MPGs for section D of CF informal note under APA 5 and guidance for adaptation communications under APA 4?]

***Approach 1:** Article 13.8 MPGs and adaptation communication guidance are related, such that high-level, non-prescriptive guidance should be developed by APA item 4 that can then be incorporated into the MPGs.*

- Placeholder for outputs of APA item 4 to be incorporated into the MPGs. [D, 1st bullet]

***Approach 2:** Article 13.8 MPGs and adaptation communication guidance are distinct. MPGs should address only those elements related to ex post reporting on information related to loss and damage [D.5], progress on implementation of adaptation [D.7], monitoring and evaluation adaptation actions and process [D.8], cooperation, good practices, expeciences and lessons learned [D.9], effectiveness and sustainability of adaptation action [D.10], recognition of adaptation efforts [D.11], reporting formats [D12].* [1]

- Adaptation communications and reporting on adaptation serve different purposes. Therefore, a placeholder is not necessary. [D, 2nd bullet]

***Approach 3:** Discussions relating to the Article 13.8 MPGs should begin with ex post reporting without prejudging the reporting vehicles, but Parties should later revisit this issue in light of discussions in APA item 4.*

***Approach 4:** Adaptation action resulting in mitigation co-benefits, which would be voluntary, reported under 13.7.b., and relevant to tracking progress of NDCs.*

***Approach 5:** MPGs for Article 13.8 are related to the adaptation communcation, especially regarding the list of elements. A placeholder should be provided in APA 5 to incorporate the work under APA 4. Further work is needed in item 5 to develop MPGs for Article 13.8.*

D.5. Information related to loss and damage

***Approach 1**: MPGs should include reporting on information related to loss and damage.*

1. Information on extreme weather events, slow onset events, early warning systems, non-economic losses, residual damage, irreversible loss, financial instruments, risk transfer, task force on displacement, and rehabilitation plans. (Each Party) [D.5.1]
2. Information on current and projected impacts, vulnerabilities and risk assessments, along with national circumstances (including how climate risks impede sustainable development) and associated institutional arrangements. (Each Party) [D.5.2]

[1] A joint submission during the session relating to APA item 4 and 5 was presented which is available at http://www4.unfccc.int/sites/SubmissionPortal/Documents/201805090946---08052018%20CRP%20AGN%20AILAC%20on%20APA%20item%204%20and%205.pdf

3. Information on ongoing and projected loss and damage, and associated costs to avert and address loss and damage. *(Each Party)* [D.5.3]
4. Information on activities undertake to build cooperation and facilitation to enhance understanding, action and support with respect to loss and damage. *(Each Party)* [D.5.4]
5. Information on financial, technology transfer and capacity-building support provided, needed and received with respect to loss and damage. *(Each Party)* [D.5.5]

***Approach 2**: MPGs should not include reporting on information related to loss and damage.*

- This section is not necessary in the MPGs, as this item is outside the scope of Article 13. [D.5, 1st bullet]

E. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement

[Linkages between MPGs under APA 5 and SBSTA agenda item 13 on accounting modalities [E.3, E.4, E.5, E.10]]

***Approach 1**: SBSTA financial accounting modalities incorporated into MPGs [E.3, E.4, E.5,E.10]*

1. Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs or referenced in relevant sections. [E.3]

***Approach 2:** Continue work under APA5 and incorporate the output of SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement*

***Approach 3:** SBSTA financial accounting modalities incorporated in MPGs, noting that the SBSTA's outputs may not be comprehensive to fulfill the mandate of APA5's work so further reporting requirements may need to be developed based on SBSTA's outputs.*

[What is the difference, if any, between MPGs for "developed" and "other" Parties that provide support?]

***Approach 1:** Combine E.4 and E.5, E.6 and E.7, E.8 and E.9 so that developed country Parties and other Parties that provide support use the same MPGs, recognizing that developed country Parties that provide support "shall" report the information, while other Parties that provide support "should" report the information*

1. The information relevant to support provided and mobilized is the same for all Parties . [E.4 bullet 2]
2. The information reported by "other" Parties that provide support to be done on a voluntary basis with flexibility provision.

***Approach 2:** Retain E.4, E.5, E.6, E.7, E.8, E.9 as is, so that developed country Parties and other Parties that provide support use separate MPGs*

***Approach 3:** No MPGs should be developed for "other Parties that provide support"*

***Approach 4:** Retain E5, E7, E9 while prioritize developing MPGs for "developed"*

[Possible linkages between Article 11.4 and MPGs for capacity building support provided]

***Approach 1:** MPGs provide guidance regarding 11.4 communications, recognizing that Article 11.4 does not indicate a vehicle for communicating this information*

***Approach 2:** MPGs do not reference Article 11.4 communications due to different mandates*

1. Article 11.4 is a separate mandate with a broader scope.
2. Article 11.4 has no corresponding mandate under PAWP.
3. Reporting on capacity building support provided/mobilized under Article 13.10 would fulfil the mandate of Article 11.4

[In relation to TT and CB, what specific quantitative and qualitative information should the MPGs request from developed country Parties and other Parties that provide support? [E.6, E.7, E.8, E.9]]

***Approach 1:** General MPGs on qualitative information on TT and CB*

1. Difficult to measure the financial component for TT and CB. Qualitative information is more appropriate.

***Approach 2**: Detailed MPGs on qualitative information on TT and CB presented in tables*

1. *Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.* Issue to discussed under SBI agenda item 14 (a). [E.7 bullet 1]

2. Detailed MPGs on qualitative and quantitative information, from developed countries only, presented in tabular format.

Approach 3: *Financial aspects of CB and TT support captured in finance related tabular formats developed by SBSTA. MPGs request qualitative information on non-finance related CB and TT support.*

1. Integrating quantitative reporting of technology transfer and capacity-building into climate finance CTFs by adding dedicated columns, for example, in the form of a tick box.. *(Developed country Parties and other Parties that provide support)* [E.10.1]
2. Format should include both a check box and open text box.

Approach 4: *Qualitative information to be included*

1. Information on policies that facilitate implementation of technologies and policies that operationalize the transfer of technology on preferential and concessional terms.
2. Best practice how the support help developing country Parties on the ground.

F. Information on financial, technology transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

Approach 1:

[Reporting format for support received [F.12]]

Approach 1: *No reporting tables in MPGs.*

Approach 2: *MPGs reference to already developed tables in a non-mandatory manner*

1. The Consultative Group of Experts (CGE) has developed tables for reporting on this information. *(Developing country Parties)* [F.12.3]

Approach 3: *Common tabular formats in MPGs*

1. Develop tabular formats (CTF) for reporting on financial support needed and received, upon the adoption by the CMA. *(Developing country Parties)*. [F.12.2]

[What is the relationship between sections B.7, C.12 and F.8? Should CB needs be requested in one or multiple areas of the MPGs?]

Approach 1: *Retain B.7, C.12, and F.8*

1. Retain reporting on capacity building support needed in B.7, C.12, F.8, F.12.4 sections.
2. Reconsider the relationship between B.7, C.12, and F.8 as discussions on the MPGs progress.

Approach 2: *Incorporate CB elements from B.7 and C.12 into F.8*

1. Report all capacity building needs in accordance with F.8.

Approach 3: *Specific sections for reporting on support provided, needed and received for the implementation of Article 13, NDCs, and adaptation communications. [E.4.4, F.10]*

Approach 4: *A placeholder for further considerations pending on developments from SBI agenda item 16 (Matters relating to capacity-building for developing countries)*

Approach 5: *Keep the capacity-building needs for reporting and the section on capacity building needs, as it is in BURs*

Approach II: Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach 1

Approach III: Current arrangements under the Convention

G. Technical expert review

Approach 1

G.3. Scope

Approach 1*: As in Paris Agreement, Article 13.11 and 13.12*

- *Consideration of the Party's implementation and achievement of its NDC under Article 4* *(Each Party)* [G.3.8]
- *Consideration of the Party's support provided, as relevant* *(Each Party)*
- *Identify areas of improvement for the Party* *(Each Party)*

- *Review of the consistency of the information with the MPGs* (Each Party)
- *Assistance in identification of capacity building needs* (Those developing country Parties that need it in the light of their capacities)
- *Pay particular attention to the repective national capabilities and circumstances* (Developing country Parties)

Approach 2: *As in approach 1, but adding or amending the scope of technical expert review*

1. Assessment of the consistency of the information with the provisions of the MPGs under Article 13., and with the accounting guidance, as referred to Article 4.13 and Article 6.2. (Each Party / Developed country Parties / Developing country Parties) [G.3.1]
2. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the reported information (Each Party / Developed country Parties) and identification of issues. (Developed country Parties) This assessment only relates to the GHG component of the review. (Each Party) [G.3.2]
3. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention with the annual GHG inventory and NC but it will not include in-depth examination of the inventory itself. (Developed country Parties) [G.3.3]
4. Identification of good practice. (Each Party) [G.3.6]
5. Identification of barriers to implementation of NDCs and sources of support to help overcome these barriers. (Each Party) [G.3.7]
6. Assessment of progress made in the implementation of methodological and reporting requirements, taking into account national circumstances and capacities. (Each Party/ Developed country Parties) [G.3.4.c] Developing country Parties may participate voluntarily.
7. Assessment of progress made in the provision of support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, as appropriate. (Each Party/Developed country Parties) [G.3.4.b]
8. A consideration of the Party's support provided and mobilized, as relevant. (Each Party/Developed country Parties) [G.3.8]
9. Identification of capacity-building needs (Each Party / Developing country Parties / Those developing country Parties that need it in the light of their capacities) supporting Parties in identifying specific activities to implement improvements and related capacity-building needs. (Those developing country Parties that need it in the light of their capacities) [G.3.9]
10. Assessment of the consistency of the information with the provisions of the MPGs under Article 13., and with the accounting guidance, as referred to Article 4.13 and Article 6.2. (Each Party / Developed country Parties / Developing country Parties) [G.3.1]
11. Identification of areas of improvement [G.3.10]:
    a. In relation to capacity-building needs, taking into account available domestic capacities and linked with support needed. (Developing country Parties) [G.3.10]
    b. Based on reporting requirements and relevant recommendations and encouragement by the review team. (Each Party) [G.3.10]
    c. The implementation of the improvement identified by the review team is nationally determined. (Each Party) [G.3.10]
    d. The implementation of the improvement identified by the review team are consistent with the support provided by developed country Parties for such improvement. (Those developing country Parties that need it in the light of their capacities) [G.3.10]
    e. The improvement plan to be primarily used for domestic purposes in prioritizing actions and be of a facilitative nature and should not be a focus for the TER. (Each Party) [G.3.10]
    f. Based on reporting requirements and relevant recommendations and encouragement by the review team focusing only on improvements related to reporting. (Each Party)
    g. Recommendations depend on capacities of developing countries to implementshort and long term measures to improve their reports (Developing country Parties)
12. Assessment of progress made in implementing and achieving its NDC under Article 4. (Each Party/ Developed country Parties) [G.3.4.a] Developing country Parties may participate voluntarily.
13. Review of consistency with the guidance as referred to Art 4.13 and Art 6.2. (Each Party / Developed country Parties / Developing country Parties) [G.3.1]
14. Review of the TACCC of the information on support provided. (Developed country Parties)

Approach 3: *As in approach 1, while indicating what is outside of the scope of technical expert review*

1. The appropriateness of a Party's NDC is not within the scope of the review. (Each Party) [G.3.12]
2. The appropriateness of the use of specific flexibility provisions by the Parties and advising the Parties on the use of these provisions is not within the scope of the review. (Developing country Parties) [G.3.13]
3. Review teams to refrain from making any political judgement. (Each Party) [G.3.14]

4. Consideration of the adequacy of domestic measures and support provided is not within the scope of the review. *(Each Party)*
5. Implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties. *(Each Party)*
6. Improvement plan is not within the scope of the review. *(Each Party)*

G.5. Format and steps, including those related to specific types of information reported under Article 13, and the role of Parties, and the roles and responsibilities of the TER and the secretariat

G.5.1. Format

***Approach 1:** Desk*

1. A desk review. *(Each Party / Developed country Parties / Developing country Parties)* [G.5.1.3.a]

***Approach 2:** Centralized*

1. Centralized review.
2. A centralized review in line with current procedures. *(Each Party / Developed country Parties / Developing country Parties)* [G.5.1.3.b]

***Approach 3:** In-country*

1. An in-country review. *(Each Party/Developed country Parties)* [G.5.1.3.c]
   a. In-country review could be made available as a priority to those Parties who need flexibility in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
   b. In-country reviews optional for developing countries that need it in light of capacities. *(Those developing country Parties that need it in the light of their capacities)*

***Approach 4:** Simplified* [G.5.1.3.d]

1. Simplified review.
   a. Simplified review for reports of Parties with national emissions below an agreed threshold, that do not contain either initial or final information on an NDC. *(Each Party)* [G.5.1.3]
   b. The simplified review consists of the initial check of timeliness and completeness of GHG inventories submissions by the Secretariat.

Approach 5: *Peer review in regional groups*

1. Peer reviews in regional groups of Parties. *(Each Party / Those developing country Parties that need it in the light of their capacities)* [G.5.1.3.e]
   a. The TER team composed from experts from Parties in a region and outside the region.
   b. Provides for more regional exchange and capacity building through the regional experts participating in the TER, for the reduction of travel costs and for the participation of sufficient experts with relevant language skills. *(Each Party)*

Approach 6: *Similar to current arrangements, and reflecting PA 13.11, 13.12, 13.2, 13.3, 13.4, para 89 of Decision 1/CP.21*

G.7. Frequency and timing

***Approach 1**: TER linked to submission of Article 13 transparency report*

1. Each transparency report submitted under the Article 13 of the Paris Agreement to undergo review. *(Each Party)* [G.7.1]
2. Each transparency report for developed country parties submitted under Art 13 of Paris Agreement will undergo review. *(Each Party)* [G.7.2]
3. For the reports that are due in that year (national GHG inventory and the transparency report). *(Each Party)* [G.7.10.d.]
4. The first transparency report submitted to be reviewed. *(Each Party)* [G.7.11]
5. The frequency and timing will be a direct consequence of the frequency and timing of the submission of the transparency report. *(Developing country Parties)* [G.7.4]
6. Annual for national GHG inventory report. *(Each Party/ Developed country Parties)* [G.7.10.a]
7. Annual initial check of national GHG inventory report. *(Each Party)* [G.7.10.b]
8. Every 2 years. *(Each Party / Developed country Parties)* [G.7.10.c]
9. No less than once in 5 years. *(Developing country Parties)* [G.7.10.e]
10. Biennually for GHG inventories.
11. GHG inventory report should be reviewed separately. *(Each Party)* [G.5.1.6]
12. GHG inventory report should not be reviewed separately. *(Each Party)*

13. Similar to the current arrangements. *(Developed country Parties / Developing country Parties)*

***Approach 2**: TER linked with NDC time period*

1. The first transparency report submitted after the communication of a NDC and the first report submitted after the time period of the NDC to be reviewed. *(Each Party)* [G.7.12]

***Approach 3**: TER frequency based on criteria*

1. The frequency depends on different criteria and approaches, including the thresholds for the national GHG emissions levels, quality of transparency report and the use of cooperative approaches under Article 6. *(Each Party)* [G.7.5]
2. The frequency depends on support to prepare the transparency report, including agreed full costs. *(Each Party / Developing country Parties)* [G.7.6]
3. Additional requirements may apply for Parties cooperating under Article 6. *(Each Party)* [G.7.7]
4. The frequency to allow Parties adequate time between reviews to implement recommended improvements. *(Each Party)* [G.7.8]
5. Flexibility for frequency and timing to be applied to developing counties, particularly for the LDCs and SIDS. *(Each Party / Those developing country parties that need it in the light of their capacities)* [G.7.3]

***Approach 4**: Self-determined*

1. Frequency of the review to be determined by Parties themselves. *(Each Party / Developing country Parties)* [G.7.9]

***Approach 5:** Similar to current arrrangements*

***Approach II:** Similar to current reviews and technical analysis under IAR and ICA*

***Approach III:** Using the current arrangemenents under the Convention as a starting point*

H. Facilitative, multilateral consideration of progress

Approach I:

H.4. Format and steps, including events to be convened, the roles of Parties and the secretariat

[Steps]

Approach 1:

1. Secretariat coordinates procedural arrangements for FMCP. [H.4.10]

***Step 1:** Q&A phase*

1. Q&A on transparency report. *(Each Party / Developed country Parties / Developing country Parties)* [H.4.3]
2. Dedicated on-line platform for each Party where the biennial transparency report and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion. *(Each Party)* [H.4.4]
3. Q&A on biennial transparency report (BTR) and TER report (if available); through a dedicated on-line platform for each Party where the BTR and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion.
4. It is important that Parties will continue to receive questions in advance from other Parties in regard to their reports.
5. Parties should have the freedom to respond to questions or not arising from the FMCP.
6. Questions must be submitted electronically 3 months prior to presentation.
7. Questions on a Party's use of flexibility or underlying policies not permitted.
8. Requirement for written responses should respect national capacities and cannot be mandatory for developing country parties.

***Step 2:** Presentation by Party, followed by discussion*

1. Workshops parallel to negotiation sections similar to FSV/MA. *(Each Party / Developed country Parties / Developing country Parties)* [H.4.3]
2. An FMCP session entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation. *(Each Party)* [H.4.5]
3. Participate fully in the FMCP process, including by giving a brief presentation during the FMCP session and making every reasonable effort to respond to written questions within agreed time frames. *(Each Party)* [H.4.12]
4. An FMCP session (parallel to SBs sessions) that entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation.

Step 3: *Additional written responses by Party*

1. Additional responses may be provided by the Party undergoing the FMCP in writing after the session. *(Each Party)* [H.4.5]

Step 4: *Record of the FMCP*

1. The Secretariat prepares a record of questions and response for publication on the UNFCCC website with presentations of Parties *(Each Party)* [H.4.11] and a video of the session.

[Format]

Approach 1*: In-person during the SBI session.*

1. In-person during the SBI session. *(Each Party / Developed country Parties / Developing country Parties)* [H.4.1]
2. In-person during the SBI session, preceded by an online written question and answer period.

Approach 2: *FMCP occurs either during sessions of the SBI, or as an online conference.* *(Each Party)* [H.4.2]

Approach 3*: Back-to-back with UNFCCC sessions.*

[Individual vs. group]

Approach 1: *Undergo FMCP as a group of Parties.* *(Each Party / Developing country Parties)* [H.4.8.]

Approach 2: *Undergo FMCP individually*

Approach 3*: Self-determine the format to attend, for example as a group of Parties.* *(Developing country Parties)*

[Participation by the Party]

Approach 1*: Each Party is considered under FMCP.* *(Each Party)* [H.4.6]

Approach 2: *Self determined by a Party*

1. A Party may elect to participate. *(Each Party / Developing country Parties)* [H.4.7.]

Approach 3: *LDCs* **and SIDS undergo FMCP at their discretion [H.4.8]**

[Actors]

Approach 1: *All Parties.* *(Each Party)* [H.4.9.a.]

1. Only Parties can raise questions to Parties during FMCP.

Approach 2: *All Parties, relevant stakeholders, and registered Observers.* *(Each Party)* [H.4.9.b.]

1. Parties, relevant stakeholders, and registered Observers can observe and raise questions to Parties during FMCP.
2. Observers can observe the process without raising questions to the Parties.

Approach 3: *All Parties and registered observers.*

H.5. Frequency and timing

[Frequency of FMCP]

Approach 1: *At regular intervals based on submission of reports.*

1. At regular intervals. *(Each Party / Developing country Parties)* [H.5.2.a.]

Approach 1.1*: Every XX years.*

1. Every 2 years. *(Each Party)* [H.5.2.e.]
2. Every 5 years.
3. Every 2 years, with flexibility for LDCs and SIDS to undergo FMCP at their discretion.

Approach 1.2: *Once in every two transparency reports.* *(Each Party)* [H.5.2.f.]
Approach 1.3: *FMCP for the progress every 2 years, FMCP of NDCs every 5 years.* *(Each Party)* [H.5.2.g.]
Approach 1.4: *Every 5 years to take place proximate to GST.*

Approach 2: *Linked with NDC cycle*

Approach 2.1: *Once for achievement of NDC, at the end of the NDC cycle.* *(Each Party)* [H.5.2.b.]
Approach 2.2: *At least once during NDC implementation.* *(Each Party)* [H.5.2.c.]
Approach 2.3: *Twice during each NDC implementation cycle.* *(Each Party)* [H.5.2.d.]

Approach 3: *Self-determined*

1. Nationally determined by parti ipating Party. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [H.5.1.]
2. Parties activate through a self-t i ger. *(Each Party)* [H.5.2.h.]
3. Conduction of FMCP is dependent on support from developed Parties for preparing the reports, which is the input to the FMCP.
4. Frequency self-determined but not less than once in every NDC cycle. *(Developing country Parties)*

[Commencement of FMCP]

Approach 1: *Linked to the submission of biennial transparency report*

1. FMPC to start within 4/6/12/XX months after the submission of the transparency report. *(Each Party)* [H.5.3.]

Approach 2: *Linked to the completion of the TER*

1. FMCP to start after the completion of the TER. *(Each Party)* [H.5.4.]

Approach 3: *Not linked with the completion of the TER*

1. TER and FMCP could be conducted independently, with the FMCP starting before the conclusion of the TER. *(Each Party)* [H.5.5.]

Approach 4*: FMCP starts after completion of the TER for those Parties that have submitted a BTR during the relevant cycle, and within one year of the start of the new cycle for those Parties that have not submitted a BTR within [X months] of its due date.*

[Completion of FMCP]

Approach 1: *Completed within 12 months of transparency report submission.* *(Each Party)* [H.5.6.a]

Approach 2: *Completed within X months of technical expert review report*

1. Within 9 months after the publication of the technical expert review report. *(Each Party)* [H.5.6.b]
2. Within 24 months after the publication of the technical expert review report.

Approach 3: *Completed once all steps identified above are finalized.*

Approach 4: *Completion within 9 months of the TER report for those Parties that have submitted a BTR during the* ***relevant*** *cycle, and within 18 months of the start of the new cycle for those Parties that have not submitted a BTR within [X months] of its due date.*

Approach II: *Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach I*

Approach III: *Current arrangements under the Convention*

Input on other Issues aside from those identified as "issues for discussion"

Section A

- Separate chapters for each section of the MPGs
- Consider an "introductory" or "initial" section instead of section A current heading
- Structure
  - *Approach 1: Two sets of MPGs*
  - *Approach 2: One set of MPGs with a section for common elements for both developed and developing countries. For other issues where requirements are different, two separate tracks one for developed and another for developing countries*
  - *Approach 3: One set of MPGs with flexibility for developing countries under each element*
- List of principles:
  - To facilitate the ¡ rovision of information on measures taken by Parties to fulfill their commitments under article 4 of the Convention for the effective implementation of the Paris Agreement;
  - To review the implementation of individual Party obligations; to assess individual and collective progress towards achieving the purpose of the Paris Agreement and its long-term goals; to build trust and accountability amongst Parties;
  - Transparency, accuracy, consistency, comparability and completeness as well as avoiding double-counting;
  - Facilitating improved reporting and transparency over time, and building on and enhancing current reporting modalities by improving clarity and transparency of climate-relevance and additionality of support provided and mobilized over time; and
  - Avoiding duplication as well as undue burden on Parties and the secretariat.

Section B

B.9 Submission process, and reporting formats and tables

- Flexibility and support should be given to developing country Parties to the use of the "the electronic common tabular format/CRF".

Section C

C.13 Improvement plan

- Cluster element 7, 10, 11 and 12 from subsection ***information in improvement plan*** in a new subsection called ***information on capacity building for improvement*** (applicable for those developing country Parties that need it in the light of their capacities).

Section D

- Elements of D1 and D2 belong to an overarching section of the MPGs of the BTR.

Section G

G.4 Information to be reviewed

- information on the reasons why a developing country Party could not fulfill or partially fulfill a specific MPG related to Article 13 paragraph 7 a) and b) in cases when flexibility applies.

G.5.2 Procedures/steps

- Technical review teams should identify/classify short and long term recommendations in conversation to the Party subject to the TER process.

G.6.3 Composition

- Add a subsection of expertise and merge the following with the elements on expertise in ITMO: ensure that technical review teams include experts in each of the main elements necessary to review the tracking of progress made in implementing and achieving the NDC.

G.8 Technical expert review report

G.8.1. Structure and elements

- Detailed "outline" of the TER report, and after adoption of MRGs, inclusion of "checklists" and "tabular formats"

Section H

- H.2. Scope and H.3 Information to be considered: Limit the "scope" and "information to be considered" to what was agreed in the Paris Agreement. Therefore, H.2 and H.3 could be merged and limited to efforts under Article 9, and its respective implementation and achievement of its NDC.
- Other areas not covered: Scope and responses – Parties "should endeavor to respond to questions" based on the contents of the BTRs.

Draft elements for APA agenda item 6

Matters relating to the global stocktake referred to in Article 14 of the Paris Agreement:

a) Identification of the sources of input for the global stocktake

b) Development of the modalities of the global stocktake

Informal note by the co-facilitators – final iteration

Version of 8 May 2018

This Informal note has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility and on the basis of the Informal Note by the co-facilitators issued at APA 1.4 (Final iteration of 14 November 2017 @ 15:30),[1] deliberations by Parties at this session and the views they have submitted.

The draft elements contained in this note are preliminary and should not be considered as final in any way; they are offered as a basis for work and do not prejudge further work or prevent Parties from expressing their views in the future. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement work programme.

I. Introduction / mandate / purpose

Article 14 of the Paris Agreement requires the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) to periodically take stock of the implementation of the Paris Agreement in order to assess collective progress towards achieving its purpose and its long-term goals (the global stocktake), in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in the light of equity and the best available science.

The CMA is to undertake the first global stocktake in 2023 and every five years thereafter, unless otherwise decided by the CMA. The outcome of the global stocktake shall inform Parties in updating and enhancing, in a nationally determined manner, their actions and support in accordance with the relevant provisions of this Agreement, as well as in enhancing international cooperation for climate action.

The Conference of the Parties (COP) at its 21st session requested the Ad Hoc Working Group on the Paris Agreement (APA) to identify the sources of input for the global stocktake, to develop its modalities and to report to the COP, with a view to the COP making a recommendation to CMA 1 for consideration and adoption.

The left column below reflects our understanding of possible headings and subheadings for the building blocks that Parties can further develop as the consideration of this matter progresses. The right column reflects our understanding of the issues, options, concepts and views that have been presented by Parties in their submissions, inputs and statements at this and previous sessions. The content of the columns does not necessarily reflect consensus among Parties and is without prejudice to future negotiations among Parties on this matter. The building blocks can be combined in various ways to construct elements of the text. The final outcome might also not include some of the building blocks as they may not be needed.

[1] https://unfccc.int/sites/default/files/informal_note_final_version_14nov2017_1500.pdf.

II. Modalities

Overarching elements

[Guiding …]

- Recall Articles 14 and 2
  Options:
  - and other relevant Articles of the Paris Agreement and paragraphs of decision 1/CP.21
  - , 4, 7, 8, 9, 10 and 13 of the Paris Agreement and decision 1/CP.21, paragraphs 41, 45, 99 to 101
  - , 3, 4, 7, 8, 9, 10, 11 and 13 of the Paris Agreement and decision 1/CP.21, paragraphs 41, 45, 99 – 101
  - and other relevant Articles of the Paris Agreement, including 4, 7, 9, 10, & 13 and decision 1/CP.21, paragraphs 33, 70, 99 — 101
- Also recall Articles 4, 7, 9, 10 and 13 of the Paris Agreement and decision 1/CP.21, paragraphs 99 – 101

- Recall relevant principles and characteristics and in the light of equity, sustainable development, efforts to eradicate poverty and the best available science
- The GST is a crucial element of the ambition mechanism to ratchet ambition towards achieving the long-term global goals of the Paris Agreement
- …

[Equity]

Options:

- The GST will give full consideration to equity in terms of process, themes and outcome (mitigation, adaptation and finance flows and means of implementation and support)
- The GST will give full consideration to equity in terms of process, themes and outcome (mitigation, adaptation and finance flows and means of implementation and support, loss and damage, response measures and economic diversification…) and cross-cutting aspects and will be informed by the best available science
- The GST will give full consideration to equity in terms of process, themes and outcome (mitigation, adaptation and finance flows and means of implementation and support), in a cross-cutting manner to reflect the linkage between action and support and will be informed by the best available science

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- Equity will inform how Parties will consider fairness and ambition in their nationally determined contributions (NDCs), in a nationally determined manner
- The GST is an opportunity to work towards a shared vision of/ operationalizing the concept of equity
- …

[Overall process]

- [Governance]
  - The GST will be conducted by the CMA in an effective and efficient manner, avoiding duplication of work, taking into account the results of relevant work conducted under the Convention, the Paris Agreement and the Kyoto Protocol
  - The GST will be conducted with the assistance of
    Options:
    - a subsidiary body similar to the structured expert dialogue (SED). This SB is established by the CMA
    - the SBI and the SBSTA, which will establish a joint contact group on this matter.
      Options:
      - Technical workstreams (mitigation, adaptation, finance flows and means of implementation and support and other elements (loss and damage, response measures and economic diversification, crosscutting, …)) are established under the guidance of the SBSTA and the SBI
      - Technical workstreams (mitigation, adaptation, finance flows and means of implementation and support) are established under the guidance of the SBSTA and the SBI. Within those, crosscutting issues can be addressed
      - Three workstreams are established, each assessing one of the long-term goals of the Paris Agreement as stated in Articles 2.1 (a—c), 4.1, 7.1 and 10.1

- One workstream (SED) is established under the SBSTA and the SBI to address all GST matters {*there is no further reference to the role of the SED in the Activities of the GST*}
- The joint contact group will be supported by a technical dialogue, where Parties and other relevant providers of inputs will consider the inputs from each thematic area, on a thematic basis. The technical dialogue will have its own co-facilitators, who will be responsible for conducting it and preparing the outputs of the *Activity B*, under the guidance of the joint contact group

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- The GST will be supported by expert inputs from relevant constituted bodies (AC, LEG, TEC+CTCN, SCF, PCCB, WIM, CGE) and constituted forums and other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement
- …

- [Guidance]

Develop guidance on what kind of input is to be considered, how to prepare, compile, synthesize and technically consider it, who will do it and by when

Options:

- Invite SBSTA/ Co-facilitators and secretariat/ Constituted/responsible bodies and forums and other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement to develop guidance for preparing, compilation and synthesis inputs for GST, including a common format to capture information
- Substantive guidance to be provided by the Co-Chairs of the SBSTA and the SBI /the joint contact group/Parties or other bodies for work streams/thematic roundtables, or others
- ….

- [Timing and duration]

Options:

- The GST will start in year YYYY, and every five years thereafter
- The GST will be allocated adequate time to be conducted in a comprehensive manner with fixed milestones along the way to ensure completion of each GST

  Options:
  - The GST will be short, in order to avoid undue burden on Parties, and concise in order to ensure durability and resilience of the process. {*The overall timing and duration of the GST should be consistent with the timing and duration of Activities A, B and C*}
  - The GST is a process lasting:
    - for more than half a year and less than one year
    - at least one year
    - 12 to 18 months
    - not more than six months in total and should be kept to a minimum
  - …

- [Structure (phases/activities)]

- The GST process will consist of:

  Activity A - a preparatory phase | information gathering and compilation | technical input

  Activity B - a technical phase | technical consideration of inputs, take stock, assess collective progress and prepare outputs | technical consideration

  Activity C - a political phase | consideration of outputs | closure of the GST – Outcome partially overlapping/running in parallel/sequential
- The GST will be guided by three general questions: where are we; where we want to go; and how to get there?
- A non-exhaustive list of proposed specific guiding questions is contained in the **annex**[2]
- …

- [Support for effective and equitable participation]

- The GST will be a Party-drive process, conducted in a transparent manner and with active participation of non-Parties stakeholders throughout the whole process
- To support the effective and equitable participation, an online platform (GST Platform) will be established to ensure full accessibility to all inputs

[2] The annex is an integral part of this informal note.

	• The level of participation, in particular in the exchange of views, should be determined by the Parties concerned • Provision of adequate funding for the participation and representation of eligible developing countries in all activities under the GST, meetings, technical dialogues, workshops, round tables and sessions of the Subsidiary Bodies and CMA that are part of the GST process and uptake of the relevant GST information • Developed country Parties to mobilise capacity-building support for effective participation by LDCs, SIDS and other developing countries • …
• [Outputs]	• The outputs should lead to the outcome identified in Article 14.3 of the Paris Agreement. They should identify gaps in collective progress, as well as lessons learned and good practices. This includes outputs of *Activities A, B and C* • The outputs should focus on the stocktake of collective progress, no individual Party focus, non-policy prescriptive consideration of collective progress that Parties can use to inform the updating and enhancement of their successive climate actions and support and further international cooperation
• [Adjustment of modalities]	• Have the possibility to refine procedural and logistical elements of the overall GST process on the basis of experience gained, *Options:* ○ including from the, the 2013-2015 Review/Periodic Review, FD2016, pre-2020 discussion and the Talanoa Dialogue, as applicable, after the first and subsequent GSTs ○ after the first and subsequent GSTs • …
• [Post GST / during the ambition cycle events]	• Invite Parties to submit their NDCs at a special event organized by the Secretary General of the United nations • *Placeholder* on possible other events outside the CMA or UNFCCC during the course of the ambition cycle

[…]

***Activity A*[3] - Preparatory phase | Information gathering and compilation | Technical input**

[Aim]	• To gather and compile the information for the GST
[Timing and duration]	• *Activity A* should allow for adequate time with a deadline for preparing the inputs • *Activity A* should *Options:* ○ start in 2020 and every five years thereafter, bearing in mind that new or updated NDCs will become available in that year ○ run continuously from 2021 or 2022, and every five years thereafter, (or previous year to be agreed if pre-2020 inputs could be considered) and should end no later than [six][X] months before the CMA in 2023, and every five years thereafter, unless critical information that requires consideration emerges after the cut-off date to ensure the adequate and timely consideration of the input from the latest IPCC reports ○ start before or after the SB sessions of the year in which the GST will be conducted, bearing in mind that Parties and relevant stakeholders may start to prepare for the GST several years earlier ○ start in 2023 with sufficient time for preparing the information for the GST ○ last for not more than six months prior to the conclusion of the GST • …

[3] Can be combined with *Activity B*.

[Preparing inputs]

- Management of inputs
  - Prepare and consider the information sources identified for the GST, taking into account the information needs for addressing the overall and specific questions, with a view to ensuring a balanced consideration of the information taking into account the comprehensive scope of the GST and in the light of equity, sustainable development, efforts to eradicate poverty and best available science {*who will prepare*}
  - Parties to prepare and consider the information sources identified for the GST, including on equity
  - Special provision when it comes to gathering and synthesizing inputs from the transparency framework (GHG inventories, information on tracking progress towards NDCs under Article 4 of the Paris Agreement, on adaptation and on support)
  - …
- [Call for inputs]

  Options:
  - Invite inputs that are relevant for the scope of the GST from Parties, constituted bodies, constituted forums and other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement, UN Agencies, IPCC and other scientific bodies, regional groups, civil society organizations and other identified sources of input, including on equity and CBDR in the light of different national circumstances, including from the AC and the LEG pursuant to decision 1/CP.21, paragraph 41
  - Sources of input should be limited to Parties, constituted bodies and forums and other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement
  - Inputs will be invited/gathered according to their relevance in providing the most up-to-date information with regard to collective progress in meeting the long-term goals of the Paris Agreement
  - Invite constituted bodies, relevant international organizations and the UNFCCC secretariat to provide the inputs as listed for each of the workstreams and for which they will indicate as being competent well in time for consideration under *Activity B*
  - Space will be given for the expert consideration of inputs

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  - Invite specific expert inputs based on the information needs identified under the sources of input (section III)
    - for taking stock of enhanced implementation of adaptation action, taking into account adaptation communications
    - from Adaptation Committee, Standing Committee on Finance and secretariat (to update the NDC synthesis report as aligns with the GST schedule)
    - Indicators communicated by Parties to describe the fairness of their contributions
    - {*what other specific expert inputs?*}
  - The deadline for submission of information could be,

    Options:
    - one month before the plenary of the relevant session of the CMA, in order to give Parties enough time to digest these inputs
    - at least 2 months prior to their consideration
    - At least six months prior to the conclusion of the GST

  Options:
  - Parties would be able to upload their submissions online on the GST platform
  - Parties and non-Party stakeholders would be able to upload their submissions online on the GST platform
  - …
- [Compilation and synthesis]
  - Request

    Options:
    - the SBSTA and the SBI/the proposed subsidiary body/the SED to compile information for *Activity B* the year in advance
    - the secretariat to collate and synthesize information for *Activity B* into an agreed

format and make it available on a GST platform {*SYR of communicated and reported information may be addressed under other agenda items and bodies*}

- …

- The secretariat to upload other sources of input by themes via the GST platform 1 to 2 months prior the CMA session

- [Identification of gaps and call for additional inputs]

Options:

- Invite the SBSTA and the SBI/ the proposed subsidiary body to identify potential information gaps and, where necessary and feasible, make requests for additional input, bearing in mind the cut-off date for *Activity A* and the need to consider critical information
- Take into account the gaps identified in the relevant reports of the IPCC in relation to the long-term global goals of the Paris Agreement
- Identify gaps in the information needed for consideration of the elements of Articles 7.14, 9.6, 10.6, 13.5 and 13.6 of the Paris Agreement
- …

- [Guidance for preparing, compiling and synthesising inputs]

Options:

- Invite the SBSTA to develop guidance for preparing, compiling and synthesising inputs for the GST, including a common format to capture information
- Invite Co-facilitators and the secretariat to prepare guidance on how the information will fit into the technical considerations {*There are a variety of proposed bodies, clarity is needed on which CFs*}
- Constituted/responsible bodies, constituted forums and other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement to define the format/and content of their input
- ….

[Outputs]

- How the information gathered is passed to *Activity B*, what are the information gaps, how they will be filled in and help to reach the purpose of the PA and its long-term goals

***Activity B*[4] - Technical phase | Technical consideration of inputs, take stock, assess collective progress and prepare outputs | Technical Consideration**

[Aim]

Options:

- Build a strong foundation for *Activity C* by considering all inputs in the light of equity and CBDR-RC, in the light of different national circumstances in a facilitative, transparent and comprehensive manner
- Technical assessment of collective progress towards achieving the purpose of the Paris Agreement expressed as goals in Article 2.1 (a-c)
- Take stock of the implementation of the Paris Agreement to assess collective progress towards achieving the purpose of the Paris Agreement and its long-term goals
- Inform Parties in updating and enhancing, in a nationally determined manner, their actions and support, as well as in enhancing international cooperation for climate action
- …

[Timing and duration]

- The *Activity B* could commence

  Options:

  - at the SB sessions in the year prior to the stocktake year and conclude before the beginning of *Activity C*
  - at the SB session in the year in which the GST will be conducted
  - at the CMA of the year in which the GST will be conducted
  - the year(s) prior to the stocktake year (organizing events in 2022, and every five years thereafter)
  - 12-6 months before any "due"; needs to be over prior to the CMA in 2023, and every five years thereafter
- To make effective use of time, this activity could run in parallel with *Activity A*
- …

[Structure]

- *Activity B* will

[4] Can be combined with *Activity A*.

Options:

- comprise a series of technical dialogues between Parties and experts under the technical workstreams
- comprise a series of technical/thematic workshops/roundtables
- be carried out by a technical committee to be established
- be carried out through an interactive technical dialogue between Parties and providers of inputs that will consider all of the thematic areas

- …

[Practical arrangements]

Options:

- The SBI and the SBSTA chairs to facilitate within each technical dialogue discussions among Parties, including the participation of observers
- The SBI and the SBSTA chairs to appoint two co-facilitators for each of the workstreams to organize the technical dialogue (e.g., facilitate (only if new info will be produced on the basis of inputs), moderate, and contribute to their work)
- The SBI and SBSTA chairs to appoint two co-facilitators that oversee the whole technical phase. These co-facilitators will work to prepare for and organize the technical dialogues, and also prepare the synthesis report with the support from the secretariat
- The SBI and the SBSTA will designate the SBs Chairs and Co-Chairs to moderate thematic roundtables
- The technical dialogue will be facilitated by two co-facilitators who will be appointed by the CMA and will be responsible for conducting the dialogue and the preparation of the output from *Activity B* under the guidance of the joint contact group. The technical dialogue will have its own co-facilitators, who will be responsible for conducting it and preparing the outputs of the *Activity B*, under the guidance of the joint contact group
- The joint contact group to organize the work of *Activity B* (e.g., deadline for submission of the inputs; additional inputs and themes; schedules for the events; keynote speakers, further preparatory work)
- A technical committee to assess and review the information
- …

[Guidance]

- Substantive guidance

  Options:

  - to be provided by the Chairs of the SBSTA/the SBI and the CMA Presidencies for each of the technical workstreams, in particular in relation to the achievement of their long-term goals
  - for the workstream to be provided by the joint contact group
  - for thematic roundtables to be developed by Parties
- The *Activity B* will be guided by the ToR/specific questions contained in the **annex** which include…
- …

[Consideration of inputs]

- All the inputs and topics should be discussed in a balanced, holistic and comprehensive manner, in particular the linkage among various issues, with a balanced allocation of time between workstreams/themes
- Equity could be looked at in terms of various indicators, reference benchmarks, including but not limited to historical responsibilities for increase in temperature, capacity to act due to development levels, sustainable development, etc

[Outputs]

- Reports should

  Options:

  - be neutral without recommendations
  - provide clarification in terms of technical advice
  - include recommendations for *Activity C*

Options:

- The Co-facilitators will summarize each technical dialogue in factual reports
- Reports that summarize each workstream's collective assessment of each goal as reflected in Article 2.1(a-c) will be prepared
- The SED will prepare reports for consideration by the joint contact group
- The secretariat will prepare reports of the workshops/thematic roundtable for

consideration by the joint contact group
- Synthesis report(s) will be prepared for
  Options:
  - each element of the scope (themes) *{who prepares?}*
  - all elements of the scope(themes)

[Participation]
- The *Events* will be open, inclusive, transparent and facilitative, and will allow Parties to engage and discuss with the IPCC and other experts and relevant non-Party stakeholders to consider inputs and assess the collective efforts
- …

[*Placeholder for relevant ongoing work*]
- Operationalization of the advice from SBSTA on how the assessments of the IPCC could inform the GST
- The modalities developed by the AC and the LEG pursuant to Article 7.14 and decision 1/CP.21 *{note that these modalities could also be relevant for Activity A and C}*
- Technical consideration of recognition of the adaptation efforts of developing countries, in accordance with modalities developed by the AC and the LEG pursuant decision 1/CP.21, paragraph 41
- …

[…]

***Activity C* - Political phase | Consideration of outputs | Closure of the GST - Outcome**

[Aim]
- Inform Parties in updating and enhancing, in a nationally determined manner, their actions and support as well as in enhancing international cooperation for climate action

[Timing and duration]
- Will be held at the CMA session in the year when the GST will end

Options:
- The GST will be opened early in the CMA and be carried out over the entirety of the session
- Will be held during the closing plenary of CMA
- The GST should be wrapped-up and closed before the closing plenary of the CMA
- The GST will be closed by CMA Presidency during the high-level segment
- …

[Practical arrangements]
- Define the roles of
  Options:
  - Presidencies *{which ones?}*
  - latest four out-going Presidencies of the four sessions of the COP/the CMA
- …

[Structure]

Options:
- A dedicated political ministerial segment at its session in 2023 and every five years thereafter
- A high-level dialogue or a high-level roundtable(s), where Ministers discuss the implications of the findings from the *Activity B*
- A final statement on the GST by the CMA Presidency
- A final report on the GST by the CMA Presidency
- …

[Presentation and consideration of inputs]
- The output of the *Activity B* will be presented and discussed at the *Events*, including
  Options:
  - adaptation, mitigation, means of implementation and support, loss and damage, response measures and economic diversification
  - adaptation, mitigation, finance flows and means of implementation and support, in relation to progress for the respective long-term goals addressing:
    - taking stock of Parties' efforts and commitments and where we collectively stand in relation to the long-term goals
    - raising awaresness about potential and opportunities for enhanced climate action and international cooperation

[Output]
- Outputs include identified gaps, possible measures and good practices to enhance action
- The output of the GST is contained in a
  Options:

- summary of key messages and recommendations for strengthening action and scaling up support in accordance with identified needs by the CMA
- summary of key messages from *Activity C*, including key political messages and general policy recommendations from Events by the Presidency
- a decision adopted by the CMA
- formal declaration agreed by all Parties and adopted by the CMA
- final statement by the Presidency and co-moderators and closing interventions by the participants in the last plenary of the joint contact group
- format to be decided by the Presidency

III. Sources of input

[Guiding…]

- (similar to modalities)
- Inputs specified per workstreams and in relation to the achievement of its long-term goals, including options for enhancing climate action and international cooperation, with the identification of the constituted bodies, international organizations or the UNFCCC secretariat responsible for preparing these inputs

[Existing sources of inputs]

- Reconfirm 1/CP21, para 99
- Recall relevant provisions of PA on enhanced transparency framework, adaptation communication, ...

[non- exhaustive list]

- Reconfirm that the sources of input of the GST include:
  - Information on:
    - the overall effect of the nationally determined contributions communicated by Parties (aggregation of GHG emissions from national biennial reports of the transparency framework (backward looking) and synthesis of NDCs (forward looking))
    - the state of adaptation efforts, support, experiences and priorities from the communications referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement, and reports referred to in Article 13, paragraph 8, of the Paris Agreement
    - the mobilization and provision of support
  - The latest reports of the Intergovernmental Panel on Climate Change
  - Reports of the subsidiary bodies

Options:

- Submissions from Parties, national communications, biennial reports Parties, national inventories, reports on international consultation and analysis, international analysis and review, and other relevant reports from Parties and processes under the Convention and from constituted bodies, constituted forums other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement relevant for the GST, including information on best practices and experiences and lessons learned.
- Submissions from Parties and other relevant reports from Parties, processes under the Convention and the Paris Agreement, including pursuant to Articles, 7.14, 9.6, 10.5 and 13 of the Paris Agreement, and from constituted bodies and forums and other institutional arrangements under subsidiary bodies and/or serving the Paris Agreement

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- *Placeholder* for other sources of input (information that is reported, communicated or both) – generic, mitigation-specific, adaptation-specific (Adaptation Communication), means of implementation and support (separated by finance, technology, capacity building), and loss and damage
- The latest reports of the IPCC.
- Constituted bodies under the Convention, KP and PA, such as the AC, LEG, SCF, TEC and PCCB provide further important input
- Other relevant reports from United Nations agencies and other international organizations
- Information from regional groups and institutions
- Submissions from non-Parties Stakeholders
- Sources of information relevant in assessing collective progress towards meeting the long-term finance flows goal under Article 2.1(c)

	• …
[Other inputs (information needs)]	Add to 1/CP21, para 99 and prioritize them (keeping in mind the need for clarity, transparency and understanding of information): • Synthesis of NIR and biennial transparency reports • Parties' long-term low greenhouse gas emission development strategies pursuant to Article 4.19 and Decision 1/CP.21, Paragraph 35, presented in an aggregated format • Information on finance flows in relation to 2.1(c) • Information on regional impacts provided by agencies from the respective regions (will complement information on status of adaptation efforts) • Information on loss and damage • Information on social and economic impacts of response measures • Information on economic diversification and adaptation resulting in mitigation co-benefits • Information for all themes in the light of equity (including on equity indicators and frameworks), sustainable development, efforts to eradicate poverty • Information on barriers and challenges • Information on finance, technology and capacity building gaps faced by developing countries • Information on good practices and experiences from Parties and multilateral organizations on mitigation, adaptation and MOI • Information on potential opportunities to enhance international collaboration on mitigation, adaptation and increase support • Information related to equitable access to sustainable development, historical responsibilities, development gaps between north and south, sustainable development including SDGs, leadership by developed countries in achieving low emission and climate resilient development, efforts to eradicate poverty, food security, job creation, and social justice in developing countries, climate refugees and displaced people • …
[Additional sources of inputs]	
• [Management of sources of inputs]	*Options:* • SBSTA will review and agree to update the list, as appropriate, at its summer session two years prior to the GST • CMA will update the non-exhaustive list prior to each GST, as appropriate, taking into account best available science, importance of leveraging national level reporting, and the value of authoritative third-Party analysis • CMA will complement the non-exhaustive list prior to each GST, unless critical information that requires consideration emerges after the cut-off date • …
• [Guidance for identifying additional sources of inputs]	• The information from any source of input should be: ○ appropriate to assess collective implementation and or progress and address the information needs of the GST ○ directly relevant to the technical stream under discussion ○ presented in a concise, easily digestible and accessible format ○ openly accessible ○ of high standard of quality and integrity (current, drawing from relevant expertize, and peer reviewed where appropriate ○ technical in nature ○ …

Annex[5]

Non-exhaustive list of proposed specific guiding questions for the GST

[Mitigation]	• What is the collective progress made towards the long-term temperature goal in the Article 2.1(a) and 4.1? • Where are we in relation to the global temperature goal (well below 2 degC and pursuing efforts to 1.5 degC) as set out in Article 2.1 (a), as well as global temperature scenario consistent with the aggregate effect of NDCs? • What is the overall progress towards the long-term goal for mitigation as set out in Article 4.1? Have we reached global peaking, recognizing that peaking will take longer for developing country Parties? Are we seeing rapid reductions of GHG emissions and the enhancement of removals? Where are we in relation to achieving the balance between anthropogenic emissions by sources and removals by sinks? How do we best achieve the LTG on mitigation on the basis of equity, and in the context of sustainable development and efforts to eradicate poverty? • What are the opportunities, good practices, challenges for enhanced climate action? • What can Parties do to enhance climate action to reach the level needed to achieve the goals in Art.2.1 (a) and Art. 4.1? • …
[Adaptation]	• What is the overall progress made towards achieving the Global goal on adaptation referred to in Art 7.1 (including in relation to adaptation, review of the adequacy and effectiveness of action and support provided for adaptation) • How can the global community most effectively and adequately increase the ability to adapt to the adverse impacts of climate change and foster climate resilience and low greenhouse gas emissions development, in a manner that does not threaten food production, consistent with the goal set out in Article 2.1 (b)? • …
[Means of implementation and support]	• What is the progress made towards making the financial flows consistent with the pathways towards low greenhouse gas emissions and climate resilience, including progress on means of implementation and support reflected the Articles 9, 10 and 11 of the Paris Agreement? • Are we on track to making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development, as set out in Article 2.1 (c)? What is the progress in implementing the concrete roadmap to achieve the goal of jointly providing USD 100 billion annually by 2020 for mitigation and adaptation while significantly increasing adaptation finance from current levels and to further provide appropriate technology and capacity-building support, pursuant to para 114 of decision 1/CP.21? • What is the overall progress made towards achieving the long-term technology goal referred in Article 10.1? • What are the opportunities and good practices and challenges to enhance financial flows, including means of implementation and support, taking into account articles 9, 10 and 11 of the Paris Agreement? • What can Parties do to enhance the financial flows, including means of implementation and support, to be consistent with the pathways towards low greenhouse gas emissions and climate resilience? • What are the best practices and lessons learned in relevant to mitigation, adaption, means of implementation and support? • …
[Other elements] • Equity	• How do the various indicators of equity provide information on what is required by science towards the global temperature goal? • How can the equity framework be used by Parties in their domestic processes in enhancing and updating, in a nationally determined manner, their actions and support as well as international cooperation? • …

[5] This annex is an integral part of this informal note.

APA 1.5
30 April – 10 May 2018
Bonn, Germany

Draft elements of APA agenda item 7
Modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15.2 of the Paris Agreement

Informal note by the co-facilitators – Final iteration

8 May 2018

This Informal note has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility and on the basis of the Informal Note by the co-facilitators issued at APA 1.4 (Final version of 13 November 2017),[1] deliberations by Parties at this session and the views they have submitted.

The draft elements contained in this note are preliminary and should not be considered as final in any way; they are offered as a basis for work and do not prejudge further work or prevent Parties from expressing their views in the future. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement work programme.

The flow of section III of the Informal Note and most of its parts has been revised with a view to developing a textual narrative, while sections I and II remain unchanged from the Informal Note of APA 1.4. The use of tables in section III (E) and (F) is to assist with representing possible options in a more user-friendly manner. It does not imply any difference in status of those parts vis-à-vis other parts of section III.

I. Introduction / mandate / purpose

Article 15, paragraph 1, of the Paris Agreement established a mechanism to facilitate implementation and promote compliance with the provisions of the Agreement. In accordance with Article 15, paragraph 2, of the Agreement, this mechanism will consist of a committee (hereinafter 'the Committee') that shall be expert-based and facilitative in nature and function in a manner that is transparent, non-adversarial and non-punitive, paying particular attention to the respective national capabilities and circumstances of Parties.

Article 15, paragraph 3, of the Agreement specifies that the Committee operate under the modalities and procedures to be adopted at CMA1 and is to report annually to the CMA.

Paragraph 102 of decision 1/CP.21 specifies that the Committee is to have 12 members to be elected on the basis of equitable geographical representation.

The COP, through paragraph 103 of the same decision, requested the APA to develop modalities and procedures for the effective operation of the Committee, with a view to the APA completing its work on such modalities and procedures for consideration and adoption at CMA1.

During the fifth part of the first session of the Ad-hoc Working Group on the Paris Agreement (APA 1.5), held in April and May 2018, Parties continued to discuss possible modalities and procedures for the effective operation of the Committee to facilitate implementation and promote compliance referred to in Article 15.2 of the Paris Agreement.

II. Cross-cutting and overarching considerations / relevant context / general elements

National capabilities and circumstances

Parties were of the view that national capabilities and circumstances (NCCs) will apply to the modalities and procedures of the Committee, in accordance with the provisions of the Paris Agreement. Parties have different views on how NCCs can be operationalized by the modalities and procedures of the Committee. Some were of the view that NCCs will apply through guidance to the Committee in its modalities and procedures, while others consider that the Committee will apply NCCs on a case-by-case basis. Some Parties consider that the modalities and procedures will differentiate

[1] https://unfccc.int/files/na/application/pdf/apa_7_informalnote_final_version.pdf .

between developed and developing country Parties, while others were of the view that this is not appropriate as the distinction is not made in the text of Article 15.

Interlinkages with other arrangements

Parties recognize that the Committee may have direct and indirect linkages with other arrangements under the Paris Agreement, and established under the Convention. Parties also recognize the relationship between the Committee and support arrangements. How this relation can be operationalized needs to be explored. Some Parties consider there to be strong linkages to arrangements under other Articles of the Paris Agreement – including, but not limited to, the enhanced transparency framework (Article 13), the global stocktake (Article 14) and under Article 6. Some Parties also consider there to be strong linkages to bodies that serve the Paris Agreement as provided by decision 1/CP.21, including but not limited to the Forum for Response Measures, the Standing Committee on Finance, the Technology Executive Committee, and the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts. Parties recognize that further work is required to understand how these potential linkages can be operationalized through the modalities and procedures of the Committee, but some note that it was too early to consider this in detail.

Discretion

Parties also consider what degree of discretion the Committee will have, and how this may be bounded through the modalities and procedures. Some Parties feel that the Committee should be given the mandate to keep its modalities and procedures under review, while others consider this to be a matter for the CMA alone. Some Parties consider that the modalities and procedures should prescribe the actions and processes of the Committee, for example that all stages of the process should flow from how action by the Committee was initiated. While other Parties consider that much of this work on the rules of procedure can be left for the Committee to determine – within boundaries.

Level of detail for CMA1

Parties consider whether the modalities and procedures to be considered and adopted by CMA1 will address all possible elements in a comprehensive way, or whether some questions would be best resolved after CMA1 and/or when the Committee begins to meet. Some Parties consider that full and comprehensive modalities and procedures must be adopted by CMA1, while others consider that these will continue to be developed as appropriate over time.

Principles

Some Parties are of the view that the modalities and procedures require a section on principles that should guide the Committee. Some consider that this should include equity and common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. Others consider that this section would not be required as differentiation is embedded in the provisions of the Paris Agreement, and that the principles that should guide the Committee are included in Article 15. Some Parties also raised other principles, such as transparency, complementarity, independence, and the need to add value and avoid duplication of other arrangements, should also form part of any principles.

III. Elements of relevant guidance[2]

A. Purpose, principles and nature

A.1 Purpose

- Facilitate implementation and promote compliance (Art 15.1)[3]
- *Encourage, assist and enable Parties to implement provisions and comply with their obligations*
- *Prevent situations of non-implementation or non-compliance*
  - *Preventive role is inconsistent with the facilitative and non-adversarial nature of the Committee*
- *Thereby:*
  - *Enhance effectiveness and durability of the Agreement*
  - *Enhance credibility, confidence, consistency and effectiveness of actions, and trust among Parties*
  - *Complement other processes and mechanisms under the PA and the Convention*
  - *Avoid politicization*

A.2 Principles

1. Established under the Paris Agreement (PA)

[2] Headings, subheadings and formatting are without prejudice to the eventual modalities and procedures and are intended as a tool to collect and organize issues for the purposes of this document.

[3] References to articles (Art) are to those of the Paris Agreement (PA).

- *Nothing in the design or operations of the Art 15 Mechanism can change the content or legal character of the PA's provisions.*

2. Paris Agreement and Convention principles:

Views:

- (1) Art 15 Mechanism must reflect equity and the principle of common but differentiated responsibilities and respective capabilities (CBDR-RC) in line with the Convention
  - *The modalities need to respect and be informed by the principles, including with regard to nature, scope, functions, commencement, measures/outputs, and procedures*
  - *This includes differentiation between developed and developing countries*
- (2) The PA already reflects CBDR-RC in the light of different national circumstances: no further reflection in the modalities
  - *Differentiation is already embedded in the PA provisions, and is embedded in Article 15 in a particular way.*
  - *Art 15 mechanism is applicable to all Parties*
- (3) Reference to Articles 2 and 15

3. Other relevant principles:

Views:

- *transparency*
- *non-duplication of effort/complementarity*
- *effectiveness*
- *independence*
- *inclusiveness*

A.3 Nature

- Functioning in a facilitative, transparent, non-adversarial, non-punitive manner (Art 15.2)
- Expert-based and facilitative (Art 15.2)
- Paying particular attention to the respective national capabilities and circumstances of Parties (Art 15.2)
- *Transparent (see below: Procedural matters) (Art 15.2)*
- *Non-punitive (Art 15.2), i.e.:*
  - *No enforcement*
  - *No penalties or sanctions*
- *Non-adversarial, (Art 15.2), i.e.:*
  - *Not a mechanism to settle disputes*
  - *Respecting national sovereignty*
- *Consultative*
- *Advisory*

B. Functions

Facilitate implementation and promote compliance (Art 15.1):

Views

- (1) Two distinct functions:

  With differences based on scope, triggers, and/or measures;
  - (1.1) As a dual function; distinct but complementary; may not be mutually exclusive;
  - (1.2) Two distinct roles, reflecting differentiated approach throughout PA and national circumstances;

- (2) Continuum within the spectrum of functions:
  - *With the difference being determined by the legal nature of the provision in question:*
    - *Facilitation and compliance for legally binding provisions, only facilitation for non-legally binding*
  - *With the difference being determined by what is the appropriate measure/output in each case*
- (3) One function: with no difference in measures/outputs as its outcomes are advisory and non-binding

NCC: to be taken into account in the exercise of its functions / Whether and how to operationalize this element under this section to be explored

C. Institutional arrangements

Composition (1/CP.21, para 102)

The Committee to be comprised of twelve members with recognized competence in relevant scientific, technical, socioeconomic or legal fields to be elected by the CMA on the basis of equitable geographical representation, with two members each from the five regional groups of the United Nations and one member each from the small island developing States and the least developed countries, while taking into account the goal of gender balance.

Members / alternates and expert based nature

Option A: Members of the Committee

Option B: Members and an alternate for each member of the Committee

- to be elected by the CMA
- taking into account the expert-based nature of the Committee in accordance with Article 15 of the Parties Agreement
- giving consideration to diversity of the relevant fields of expertise

Term of office, staggered election for continuity

- Members / and alternate members / to be elected to serve for a period of three years and be eligible to serve a maximum of two consecutive terms
- Six members / and six alternate members / to be elected at CMA x initially for a term of two years and six members and alternate members for a term of three years
- Thereafter, the CMA to elect at each of its regular sessions six members / and alternate members / for a period of three years
- The members / and alternate members / to remain in office until their successors are elected

Resignation / replacement

- If a member / or an alternate member / resigns or is otherwise unable to complete the term of office or to perform the functions of that office, the Committee may decide, bearing in mind the proximity of the next session of the CMA, to appoint a member / or an alternate member / from the same group or constituency to replace said member for the remainder of that member's / alternate member's / mandate
- Such term of office to count as one term

Individual vs *expert* capacity

Members of the Committee / and their alternate members / to serve in their

Option A: individual capacity

Option B: expert capacity

Option C: individual, expert capacity

Bureau

Election, term of office and geographical representation

Option A:

- The Committee to elect from amongst its members for a period of two/three years the Chair and Vice-Chair as well as three other members to serve as the Bureau of the Committee
- In electing the Bureau, the Committee to ensure equitable representation of the five regional groups of the United Nations
- The positions of the Chair and Vice Chair, taking into account the need to ensure equitable geographical representation

Option B: No bureau provisions in the modalities

Option C:

The Committee to elect

- from amongst its members

  Option 1: the Chair and Vice-Chair

  Option 2: two Co-Chairs
- for a period of two/three years,
- taking into account the need to ensure equitable geographical representation

Role of the Bureau

- Role of the Bureau with regards to admissibility, question of implementation and systemic issues

Frequency of meetings

- Unless otherwise decided, the Committee to meet:

  Option A: at least once a year

  Option B: at least twice a year

  Option C: X times a year
- Beginning in:

  Option A: 2019

  Option B: 2020

Open or closed meetings

Meetings of the Committee to be

Option A: {open as default}

- held in public
- unless the Committee, of its own accord or at the request of the Party concerned, decides for part or all of the meeting to be held in private
- only members / and alternate members / of the Committee and secretariat officials to be present during the elaboration and adoption of a decision of the Committee

Option B: {closed as default}

- held in a closed session, subject to the provisions of the present modalities and procedures on the participation of the Party concerned
- the Committee of its own accord, at the request of the Party or otherwise concerned, may invite the Party concerned to participate in a part of its meeting
- only members / and alternate members / of the Committee and secretariat officials to be present during the elaboration and adoption of a decision of the Committee

Quorum

Adoption of decisions by the Committee requires a quorum of at least

Option A: three fourths of the members to be present

Option B: ten members to be present

Decision-making

The Committee to

Option A: {consensus}

- reach agreement on any decision by consensus

Option B: {consensus, with voting as last resort}

- make every effort to reach agreement on any decision by consensus
- if all efforts at reaching consensus have been exhausted, as a last resort, the decisions to be adopted by a majority of
    - ***Option 1***: the members present and voting
    - ***Option 2***: at least two-third of the members present and voting
    - ***Option 3***: at least three-fourth of the members present and voting
    - ***Option 4***: at least nine of the members present and voting

Conduct of work and decision-making through electronic means of communication

Option A:

- Possibility to conduct its work, including with regard to elaboration and adoption of decisions, using electronic means of communication, subject to provisions of these modalities and procedures with respect to participation of the Party concerned
- Such decisions to be deemed taken at the headquarters of the secretariat

Option B:

- The Committee may elaborate and adopt its decisions using electronic means
- Such decisions to be deemed taken at the headquarters of the secretariat

Reasoning

Any decisions of the Committee concerning facilitation of implementation and promotion of compliance by Parties to be made in writing and supported by reasoning

Conflict of interest

Members / and alternate members / to

- disclose any interest in any matter under discussion before the Committee which may constitute a conflict of interest or which might be incompatible with the requirements of independence and impartiality expected of a member / or alternate member / of the Committee
- refrain from participating in the work of the Committee in relation to such matter

Option A: Members / and alternate members / are considered to have a conflict of interest when their country is the Party concerned.

Option B: Members / and alternate members / are not automatically considered to have a conflict of interest when their country is the Party concerned

Rules of procedure of the Committee

Option A: {Committee to develop proposal for CMA}

The Committee to develop its rules of procedure for consideration and adoption by the CMA 2/ CMA in 2020

- informed by the principles of transparency, facilitation, the non-adversarial and non-punitive function, and taking into account national capabilities and circumstances

Such rules of procedure may also include some of the elements included above in this section (e.g. replacement of members, electronic modes of work, conflict of interest procedures)

Option B: {Rules of procedure to be elaborated in this text}

The elements may need to include the following issues (indicative, non-exhaustive list):

- *Dates for start and end of terms of office of members*
- *Details on the role of alternate members, if alternate members are included*
- *Oath of service provisions*
- *Further details on how conflict of interest issues could be addressed*
- *Elaboration on the replacement of Bureau officers*
- *Elaboration on the tasks of the Bureau, including with regard to admissibility, question of implementation, including systemic issues*
- *Details on the timing of document circulation*
- *Process of elaboration of meeting agenda*
- *Timelines for circulation for reports, information on question of implementation and information on systemic issues*
- *Sets of procedures for timelines for circulation of specific documents and other notifications to Parties,*
    - ***Option 1**: including guidelines for differentiated timelines to afford necessary flexibility to Parties and to account for the nature of provisions of the Paris Agreement concerned*
    - ***Option 2**: No text on differentiated timelines*
- *Details on how timeframes are to be calculated, e.g. taking into account working days and holidays and the nature of provisions of the Paris Agreement concerned*
- *Detailed procedures for the use of electronic means of decision-making: what types of decision, what procedures, etc.*
- *Place of meetings*
- *Attendance requirements*
- *Working language*

D. Scope

Options:

A. Comprehensive

B. Scope in light of function

C. In relation to specific obligations

C.1 Specific obligations under Articles 4, 6, 7, 9, 10, 11 and 13

C.2 All "shall" provisions

C.3 Legally-binding provisions on individual obligations of Parties

D. In line with the differentiation in the Paris Agreement provisions

E. One of the above as well as relevant provisions of CMA decisions

F. Scope in the context of initiation *(see section E)*

E. Initiation of consideration

Option A: Self-referral only	***Option B: Other means of initiation in addition to self-referral***
Self-referral only: Committee activity may be initiated by the Party concerned with respect to ***Option 1:*** its own implementation of or its own compliance with ▪ ***Option 1.1:*** any of the provisions of the Paris Agreement ▪ ***Option 1.2:*** the provisions of the Paris Agreement ***Option 2***: ***{Scope to be further elaborated}***	*(Options below are not necessarily mutually exclusive)*: ***Option 1:*** Initiation by another Party/by a group of Parties: ***{SCOPE to be further elaborated}*** ***Option 2***: Initiation by the Committee: ○ On the basis of: ▪ Information from the NDC registry ▪ Information from any other relevant registries established under the Paris Agreement ▪ Status reports prepared by the Secretariat on submissions under transparency arrangements of Art 13 ←→[4] ▪ Technical expert review reports under the transparency arrangements of Art 13 ←→ ▪ Information provided by other bodies, mechanisms and arrangements under the PA ←→ ○ With respect to: ***{SCOPE as follows:}*** ▪ ***Option 2.1***: All provisions of the PA applicable to a Party or a group of Parties ▪ ***Option 2.2:*** All 'shall' provisions / obligations under Articles 4, 6, 7, 9, 10, 11 and 13 applicable to a Party or a group of Parties ▪ ***Option 2.3:*** Obligations to make submissions under Article 4, 7, 9 and to report under Article 13 ▪ ***Option 2.4:*** Article X, paragraph Y of the PA (list of specific provisions) / legally-binding, objectively identifiable binary issues (yes/no) ▪ ***Option 2.5:*** Article X, paragraph Y of the PA (list of specific provisions) / individually legally-binding, objectively assessable procedural obligations (yes/no) ▪ ***Option 2.6:*** also relevant provisions of ○ *Option 2.6(a)*: decisions by the CMA ○ *Option 2.6(b)*: the guidelines developed under Art 13 ○ *For Option 2.1-2.6:* ▪ *Option (a)*: Party consent is required

[4] ←→ Possible elements reflecting any linkages (could be further explored)

	▪ *Option (b)*: Party consent is not required ***Option 3***: Request by the CMA for an activity by the Committee: ***{SCOPE to be further elaborated}*** ***Option 4***: Initiation by other bodies and arrangements established under or serving the Paris Agreement: ***{SCOPE to be further elaborated}*** ***Option 5***: Differentiated approach: *For developed countries also other referrals possible; for developing countries self-referral only, recognizing special circumstances of LDCs and SIDS.* ***{SCOPE to be further elaborated}***

F. Process

Option A: The Committee may be given bounded discretion to decide on the details of the process subject to guidelines to be included in this section.

Option B:

Steps/phases *(not necessarily consecutive)*

For Option A of initiation (Self-referral only)	***For Option B of initiation (Other means of initiation in addition to self-referral)***
Preliminary assessment, including verification of sufficient information: To the best of its capacity, Party concerned to provide information on efforts made to use other arrangements and mechanism and on how the matter is based on the provisions of the Paris Agreement	Preliminary assessment (including whether the matter that is before is based on the provisions of the Paris Agreement, is supported by sufficient information, is not *de minimis* or ill-founded)
	Notification to the Party concerned
Any additional questions to Party concerned - Flexibility regarding timelines for response	Invite Party concerned to provide written inputs/comments - Flexibility regarding timelines for response
Consent of the Party concerned at every stage of the process: ***Option 1***: required ***Option 2***: not required ***Option 3***: required in certain situations (especially where the Party has to engage)	
The Committee to take into account the national capabilities and circumstances of the Party concerned at all stages of the process Obtaining information from the relevant sources *(see subsection on sources of information)* Assistance provided to a Party during the process before the Committee, including possibility of support to enable participation Dialogue with Party concerned (of facilitative nature) o Consultation at different stages o Possibility to make written inputs o Representation at meetings, including right to make representations and opportunity to	

respond (including via video)
- Possibility/right to request a hearing/an additional meeting
- Possibility to invite other bodies when needed
- Possibility to invite other Parties when appropriate

Identification of causes, challenges and constraints (in consultation with the Party concerned)

Identification of measures/outputs

Committee, when identifying appropriate measures/outputs, to take into account:
- National capabilities and circumstances (NCC)
- Lack of capacity versus lack of will
- Financial, capacity-building and technology needs of developing countries
- Capacities and technology challenges
- Developed country obligations to provide support
- Legal nature of the provision concerned
- Type, degree and frequency of the failure to facilitate implementation of and promote compliance with the provisions of the Agreement
- Based on whether developed country, developing country
- Special circumstances of LDCs and SIDS
- Impact of response measures
- Other relevant national circumstances, e.g. force majeure, to be taken into account

Preliminary outputs to be sent to Party concerned for

Option 1: comments

Option 2: approval

Option C: Modalities and procedures to be elaborated, including with respect to developed and developing countries, having regard to differentiated obligations under Articles 4, 7, and 9 and taking into account Article 15, paragraph 2, including with respect to participation and treatment of the Party concerned and the need to take into account national capabilities and circumstances

G. Measures and outputs

For Options A and B of initiation (see section E above)

Range of measures (not necessarily mutually exclusive or consecutive):

Sharing of information, experience and lessons learned

Identification of challenges faced by the Party concerned

Action plan/Implementation plan/Compliance plan:
- Initiation/request for elaboration of implementation/compliance plan – *Views*:
  - (1) Whether only upon request by the Party concerned
  - (2) Whether also by the Committee
    - (2.1) With consent of the Party concerned
    - (2.1) Without need for consent in case of non-compliance
- Overall purpose of the plan
  - Facilitative
  - A roadmap developed in collaboration with the Party concerned to assist the Party with implementation or compliance with the PA
  - Advisory

- Possible elements of the plan:
  - Description of implementation challenges/causes of non-compliance
  - Description of measures the Party intends to take to improve implementation/achieve compliance
  - Timelines
  - Follow-up arrangements (including information to Committee about progress)
- Development of the plan
  - By the Party concerned in consultation with the Committee
  - With Committee's assistance, if requested by the Party concerned
  - In a way that is respectful of the nationally determined nature of the NDCs

Recommendations and suggestions (to the Party concerned)

Information and advice

Support:

- ***Option A:*** Information on accessing support, e.g. types of support available, subject to: ←→

  Option B: Facilitating access to finance, technology and capacity-building support, subject to: ←→
  - Safeguards to avoid creating perverse incentive to be considered
  - Possible requirements to exhaust efforts under other arrangements
  - No requirement to exhaust efforts or placing the burden on the Party. Party shall be able to initiate the facilitation by the Committee without prejudice to any other efforts
- Referring to appropriate bodies for finance, technology and capacity-building support ← →
- Access to/refer to/send technical experts to assist Party concerned
- Recommendations to relevant bodies related to support

Statement/Declaration/Finding on non-compliance

For Option B of initiation (Means of initiation other than self-referral)

In selecting any of the following measures, taking into account:

- Causes, degree, nature and frequency of non-compliance

Early warning / Notification to the Party concerned:

Statements of concern / Cautionary statements

Report to CMA on individual cases of non-compliance for situations where the Party concerned fails to implement the action/compliance/implementation plan

Confidential letter

Declarations/Findings/Communications in relation to compliance:

- Would not be consistent with facilitative and non-punitive nature

Factual findings related to compliance without an affirmative statement of non-compliance

Any measures related with Art 6 PA:

Views:

- *Possible elements reflecting any linkages to Article 6 (could be further explored)*
- *No linkages to Article 6*

Follow-up by the Committee

Option A:

- *Should be facilitative in nature*
- *Discretion would be needed to allow Committee to decide on its working methods*

- *Additional guidelines would be necessary with some further steps and measures for the Committee*

- *May depend on measures taken*
- *Initiation of a follow-up may/shall require consent by the Party concerned*

Option B: No follow-up provisions required

H. Identification of systemic issues

Systemic issues include:

Option A: General problems / common source of difficulty for implementation and compliance, faced by a number of Parties in relation to any provisions of the Paris Agreement

Option B: Also recurrent, repetitive and systemic issues of implementation by a Party or group of Parties in relation to any provisions of the Paris Agreement

Consideration of a systemic issue may be initiated:

Option A: By the CMA

Option B: By the CMA

- Based on the information received from the Secretariat
- In relation to communications under Articles 4, 7 and 9 or reporting under Article 13

Option C: By the Committee

Option 1: based on systemic challenges identified in the course of its work

Option 2: for certain areas for which it has mandate from the CMA

Option 3: upon decision of its bureau

Option D: At a request of a group of Parties

Process and outputs:

- Gather information from relevant sources *(see list of sources in Section H below)*
- With respect to consideration initiated by the CMA or the Committee, the Committee prepares conclusions and recommendations to be included in a report to the CMA
- With respect to consideration initiated at the request by a group of Parties, the Committee makes recommendation to groups of Parties concerned
- The Committee may be given bounded discretion to decide on the details of the process for consideration of systemic issue subject to guidelines to be included in these modalities

- *Could serve as background information for Global Stocktake*
- *Could inform other subsidiary bodies and constituted bodies, support arrangements and other arrangements under the Paris Agreement*
- *Could take into account the impact of response measures and other relevant factors*

I. Sources of information

Drawing on additional expertise

Safeguards for confidential information

- In particular, for how to engage with Party concerned, and specific facilitative measures

Possible sources of information

- Information provided by the Party/Parties concerned
- Registries under the Paris Agreement
- NDCs; Parties' communications

- Information from the transparency framework, e.g. reports, outputs from the technical expert teams, information on the status of submission of reports under Article 13
- Information on the status of submissions under Articles 4, 7 and 9
- Information subsidiary and constituted bodies and other bodies and institutional arrangements under and/or serving the Paris Agreement
- Information made available by the Secretariat in accordance with the relevant mandates

Modalities and procedures could identify information required at the initiation stage. For other information, certain degree of discretion could be given to the Committee.

J. Relationship with the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

- Committee under the guidance of CMA
- Reports annually to CMA (Art 15.3)
- Content of reporting *(views not necessarily mutually exclusive)*:

  Views:
  - (1) Reports on its work
    - *Not individualizing*
  - (2) Reporting on findings/measures in individual cases:
    - (2.1) Reports on all to CMA
    - (2.2) Informs CMA only if requested by the Party concerned
    - (2.3) No identification of any cases of self-referral
    - (2.4) On individual cases of non-compliance for situations where the Party concerned fails to implement the action/compliance/implementation plan
  - (3) A summary of its activities and actions taken
  - (4) Reports to flag systemic issues
    - (4.1) Systemic issues involving a number of Parties
    - (4.2) Recurring implementation/compliance issues of a Party
- Recommendations to the CMA *(views not necessarily mutually exclusive)*:
  - (1) If Committee considers the measures implicate important issues under the PA or the authority of other PA bodies
  - (2) In case of non-compliance of Party concerned: to provide technical assistance; capacity-building
  - (3) In cases of repeated non-compliance
  - (4) In cases of systemic issues regarding implementation and compliance
  - (5) On overcoming systemic barriers to implementation and compliance
  - (6) Only at the request of the Party concerned; and the CMA is not required to take any decision
- CMA to take note of *(views)*:
  - Committee's findings in individual cases
  - Taking note of Committee's findings in individual cases is inconsistent with the nature of the Article 15 Committee

K. Review of the modalities and procedures

Views

- Built-in review based on the experience with the Article 15 Committee and other relevant arrangements
- Periodic review of the modalities and procedures by CMA

- Review by the Committee itself, with recommendations subject to approval by the CMA

L. Secretariat

- Secretariat support

APA 1.5

30 April – 10 May 2018

Bonn, Germany

Draft elements of

Preparing for the convening of the first session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

Adaptation Fund

Informal note by the co-facilitators

Revised Final iteration (9 May 2018)

This informal note has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility and on the basis of the deliberations by Parties at this session and the views they have submitted. The note is preliminary and should not be considered as final in any way; it is offered as a basis for work and does not prejudge further work or prevent Parties from expressing their views in the future. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement work programme.

This informal note does not supersede the final iteration of Informal note by the co-facilitators issued at APA 1.4.

I. Introduction / mandate / purpose

By decision 1/CMA.1, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) decided that the Adaptation Fund should serve the Paris Agreement, following and consistent with decisions to be taken at CMA 1.3, to be convened in conjunction with the twenty-fourth session of the Conference of the Parties (COP), and by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) that address the governance and institutional arrangements, safeguards and operating modalities of the Adaptation Fund.

By decision 1/CP.22, the COP requested the Ad Hoc Working Group on the Paris Agreement in its consideration of the necessary preparatory work on the Adaptation Fund to address the governance and institutional arrangements, safeguards and operating modalities for the Adaptation Fund to serve the Paris Agreement. By the same decision, Parties were invited to submit their views on the aforementioned areas.

At APA 1.3, the co-facilitators produced an informal note to capture the discussions, which took place during the informal consultations. The informal note from APA 1.3 captures in its Annex I a list of options and elements identified by Parties in response to the guiding questions posed by the co-facilitators. In addition, at APA 1.3 Parties "requested the secretariat to compile and make available on the UNFCCC website, by 15 September 2017, a list of all previous decisions that have been taken on the Adaptation Fund that touch on governance and institutional arrangements, safeguards and operating modalities ".1 This compilation has been made available on the secretariat's website.2

At APA 1.4, the co-facilitators also produced an informal note to capture the discussions that took place through informal consultations. The informal note included a list of elements of relevant guidance based on the inputs by Parties that were annexed to the note.

II. Cross-cutting and overarching considerations / relevant context / general elements of text

At the first informal consultations held during APA 1.5, Parties generally welcomed the outcomes from the last sessions in Bonn, in particular decision 1/CMP.13, which decided that the AF shall serve the Paris Agreement subject to and consistent with decisions to be taken at CMA 1.3. CMP 13 also decided to consider whether the AF shall serve the PA exclusively, under the guidance of and accountable to the CMA, following a recommendation from the CMA to the CMP at its 15th session.

During the first informal consultations at APA 1.5, the co-facilitators invited and received six inputs from Parties. During the second informal consultations, Parties discussed the first iteration of the informal note and generally viewed it as a good basis for further work. At the third informal consultations, Parties reflected on a number of possible legal issues related to the preparatory work for the Adaptation Fund to serve the Paris Agreement. Following a second call for

[1] FCCC/APA/2017/2

[2] http://unfccc.int/bodies/apa/items/10436.php

inputs, three inputs were received from Parties following the third informal consultations. At the fourth informal consultations, there was some convergence regarding a possible decision from the CMA at COP 24 stating that the Adaptation Fund serves the Paris Agreement. All inputs, along with the revised final information note from APA 1.4 are available on the UNFCCC website.[1]

III. Elements of draft text on relevant guidance

The elements of draft text below and the formulation of options where possible are to reflect the inputs received in the three elements of preparatory work - governance and institutional arrangements, operating modalities and safeguards. The inputs provided by Parties are included immediately after each of the boxes. The elements of draft text and the formulation of options where possible do not attempt to prejudge the outcome of Parties' negotiations on the issues.

1. Governance and Institutional Arrangements

A. Guidance/accountability/reporting

1. As confirmed / decided by the CMA, the Adaptation Fund / Board:

- Option 1: under the guidance of, be accountable to and report to the CMA and the CMP
- Option 2: under the guidance of, be accountable to and report to the CMA and the CMP for a limited time, after certain date only under the guidance of, be accountable to and report to the CMA
- Option 3: under the guidance of, be accountable to and reports to the CMA as of a specific date onwards, not serving the CMP as of that date

Considerations

- If the AF is serving both the KP and the PA either indefinitely or during a transition period, reporting arrangements and arrangements to resolve conflicting guidance need to be made

- Decides also that the Adaptation Fund shall function under the guidance of, and be accountable to, the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement;
- Also decides that the Adaptation Fund Board will report and be accountable to the CMA and receive guidance from the Conference of the Parties serving as meeting of the Parties of the Paris Agreement;
- Adaptation Fund shall function under the guidance of, and be accountable to, the CMA;
- The Adaptation Fund Board will receive guidance from the CMA;
- The Adaptation Fund shall serve the Paris Agreement under the guidance of and be accountable to the CMA;
- From the date the Adaptation Fund serves the Paris Agreement, the Adaptation Fund operates under the guidance of, and reports annually to, the CMA;
- Applying existing guidance: There is existing guidance that the CMP has given to the Adaptation Fund in the past. That guidance applies to the Adaptation Fund serving the Kyoto Protocol;
- The Adaptation Fund Board will report to the CMA;
- For matters relating to the Paris Agreement, the Adaptation Fund Board will annually report to the CMA;
- The CMA-1 should recommend to the CMP that the AF Board shall continue to report to the CMP on an annual basis until 2020;
- The AF Board reports annually to the CMA from 2019 onward;
- On reporting of the AFB to which governing bodies - CMP and CMA should make appropriate arrangements before the AF starts full operation (including approval of funding to new projects) under CMA for then ongoing projects approved under CMP.

B. AF serves the PA / date

2. The Adaptation Fund serves the Paris Agreement

- Option 1: CMA confirms / decides that AF starts serving PA immediately as of COP24
- Option 2: CMA confirms / decides that AF starts serving PA as of 2020 or 2021

- Decides that the Adaptation Fund shall serve the Paris Agreement as of January 1 st 2019;

[1] https://unfccc.int/process/bodies/subsidiary-bodies/ad-hoc-working-group-on-the-paris-agreement-apa/information-on-apa-agenda-item-8

- Welcomes and confirms the decision of the CMP at its thirteenth meeting that the Adaptation Fund shall serve the Paris Agreement subject to and consistent with decisions to be taken at the third part of the first session of the CMA, in line with decision 1/CMA.1, paragraph 11;
- The Adaptation Fund shall serve the Paris Agreement from 2019 onward;
- The CMA decides on the starting date from which the AF serves the PA. This should be 2020 or 2021.

C. Exclusivity

3. The Adaptation Fund serves the Paris Agreement:

- Option 1: CMA recommends that AF continues to serve the KP and the PA as of COP 24 / as of a specific date
- Option 2: CMA recommends that AF starts serving the PA as of a specific date and stops serving the KP as of a later date
- Option 3: CMA recommends that AF stops serving the KP as of a specific date and immediately starts serving the PA thereafter

- Decides that the CMA shall recommend, whether the Adaptation Fund shall serve the Paris Agreement exclusively under the guidance of and accountable to the CMA, to the CMP by its fifteenth session (November 2019), in line with decision 1.CMP/13 paragraph 13;
- The CMA-1 should recommend to the CMP that the AF shall serve the Paris Agreement exclusively from 2021 onward;
- CMP should give up all authority over the existing Adaptation Fund Board (AFB) and CMA should decide that the AF exclusively serves the Paris Agreement from the specified date (e.g. Jan 2021), which will be also decided by CMP in 2019 in accordance with the CMP 13 decision, ensuring a smooth transition from CMP to CMA;
- In this regard, CMP should stop providing guidance from the specified date (e.g. the end of 2020) before CMA starts providing guidance to the AF to avoid duplicative guidance to the AF and any confusion. APA will send a recommendation to CMP in 2018 in line with the CMP13 decision, without prejudice the CMP decision in 2019 (timing), on top of a recommendation to CMA;
- The CMA recommends to the CMP that the AF stops serving the KP from 2020/2021. There should be continuity of the Adaptation Fund's work and project funding;
- The Adaptation Fund shall continue to function under the established arrangements under the Kyoto Protocol;
- Objection to the current AF under the CMP to exclusively serve the PA.

D. Transitional period

4. Transitional period:

- Option 1: no transitional period is necessary
- Option 2: transition to begin /when decision is adopted /2019 /2020/…. during which AF serves both PA and KP

Considerations

- Whether there is a transitional period or not, Parties need to consider whether more work needs to be done by the AFB / other body in preparation for the AF to serve the PA (see box L for suggested work that needs to be done)
- Work to be done by the AFB (see box L for suggested work that needs to be done)

- Transitional period (period during which the AF will serve and be accountable to both, the PA and the KP);
- The transitional period will run from the beginning of 2019 until the end of 2020;
- Serve PA after a transitional period of two years (until the end of 2020). During the transitional period the fund will serve both the Paris Agreement and the Kyoto Protocol;
- The [AF Board][ad-hoc technical working group][4] should until the end of the transitional period make a recommendation on which past guidance to the AF from CMP shall apply mutatis mutandis;

[4] If the Board Constitution couldn't be changed in accordance with the above board constitution points before the end of the transitional period, we would insist on a balanced ad-hoc technical working group to make the policy recommendations instead.

- The [AF Board][ad-hoc technical working group] should until the end of the transitional period make a recommendation on any further legal decisions and policy adjustments necessary to ensure a smooth transition to ensure that the AF will exclusively serve the PA from 2021 onwards;
- The [AF Board][ad-hoc technical working group] should decide during the transitional period whether the operational policies and guidelines for Parties to access funding from the AF would have to be changed from 2021 onward.

E. Board composition / practices

5. Eligibility for Board Membership

- Option 1: Parties to the KP and/or the PA only
- Option 2: Parties to the PA only

6. Representation

- Option 1: no change to representation on the board
- Option 2: change to representation on the board

7. Timing

- Option 1: change to representation on the Board effective immediately after AF serves PA
- Option 2: change to representation on the Board determined by the COP/CMP/CMA at a later stage

Considerations for change

- Depending on sources of funding
- If sources of funding different from share of proceeds from PA in line with Art. 6
- More appropriate balance between donor countries (voluntary contributions) and recipient countries taking into consideration geographic distribution, gender, other relevant elements
- One LDC representative and one SIDS representative / preserving seats for LDCs and SIDS
- Ensures adequate geographic representation
- Not categorize Annex 1 / non Annex 1
- Aims to achieve gender balance
- -Quorum for AFB decision making should be raised above three-quarters
- No text

- Adaptation Fund will be managed by a Board that has a secured seat for the LDCs and one for the SIDS;
- Only Parties to the CMP or the CMA will be on the Board of the AF;
- Only Parties of the PA can serve on the Board and ensure adequate geographic balance amongst PA Parties;
- Add a textual element, which aims to achieve a gender balance in the board;
- Textual elements referring to country categories such as Annex-I and non-Annex-I would not be acceptable with regards to the composition of the board;
- Current balance between developed and developing countries will be maintained, if the primary source of funding will be share of proceeds from the Paris Agreement in line with the language from Article 6. If the source of funding is different, we would not be in the position to support the regional balance in the board as it is right now;
- The Board constitution would have to change from 2019 onwards (decision in CMA-1) and would remain the same in the transitional period and after;
- The composition of the AFB should eliminate Annex I and Non-Annex I demarcations;
- CMA should decide a new composition of the board, and the new board should be established under CMA, provided that the existing board will be terminated when hand-over to CMA;
- Only Parties to the Paris Agreement are allowed sit on the board, with a more appropriate balance of representation (between donor countries (i.e. voluntary contributions) and recipient countries) taking into consideration geographic distributions, gender, and other relevant elements while preserving seats for SIDs and LDCs;
- Quorum for AFB decision making should be raised above three-quarters
- AFB decisions should be taken only when three-quarters of the entire AFB agree;

- Placeholder on Board Composition: The current composition of the Board has worked well. Potential revision of the composition depends on the outcome of the preparatory work, for instance sources of funding.

F. Arrangements for secretariat and trustee services

8. Arrangements for secretariat and trustee services

- Option 1: continue with current arrangements with minor adjustments
- Option 2: create new arrangements
- Option 3: create interim / transitional arrangements

Considerations:

- Extent to which the arrangements need to be adjusted can be finalized following the CMA decision (for further clarification, refer to question and answer)
- Extent to which the arrangements need to be adjusted may depend on discussions with the secretariat and the trustee
- Further work on who and when these arrangements will be made to follow
  - Check and consult on whether current arrangements are sufficient
  - Prepare amendments if necessary and report back to CMA
  - Decide on transitional period on the secretariat
  - Decide on administrative arrangements
  - Decide on the permanent trustee until end of 2020
  - Establish new agreements/arrangements for trustee and secretariat, effective on date / Jan 2021
  - Seek out appropriate legal personality for the Fund

- Adaptation Fund should continue to have its own secretariat;
- The CMA (i) invites the AFB, its interim Secretariat and interim Trustee to check and consult on whether their current arrangements are sufficient for them to serve the Adaptation Fund also under the Paris Agreement, and (ii) to prepare amendments if necessary, and (iii) to report back to the CMA;
- The [AF Board][ad-hoc technical working group] should decide during the transitional period on the secretariat and the administrative arrangements;
- The [AF Board][ad-hoc technical working group] should take a decision on the permanent trustee for the AF until the end of 2020;
- CMP would decide to extend the current arrangements with the secretariat (GEF) and the trustee (the WB) to the specified date (e.g. the end of 2020)[*the current arrangement under MOU between CMP and the interim secretariat and trustee will be terminated in the end of May 2020];
- CMA and the new AFB should take subsequent actions to establish new agreements with regard to trustee and secretariat arrangements, which will be effective from the specified date (e.g. Jan 2021);
- The Adaptation Fund Board should seek out an appropriate legal personality for the Fund.

2. Operating Modalities

G. Operating Modalities

9. Operating policies and guidelines

- Option 1: apply mutatis mutandis to the Agreement
- Option 2: changes to operating policies and guidelines
  - new policy to open accreditation for multiple NIEs from a single developing country
  - business modalities changed only for legal matters that allow the Fund to serve the PA

Consideration

- Further work to be done by AFB/other body (see also box L)

10. Funding priorities

- Option 1: no change to funding priorities
- Option 2: change to funding priorities
  - particularly LDCs and SIDS

- Decides that the operational polices and guidelines of the Adaptation Fund shall apply mutatis mutandis to the Agreement;
- While funding concrete adaptation projects, priorities are given to Parties that are particularly vulnerable, especially LDCs and SIDS;
- Open possibilities of accreditation for multiple NIEs from a single developing country;
- Modality of the business of the Fund changed only for legal matters that allow the Fund to serve the PA;
- [Comment: in the view of operational decisions such as the management of projects in the pipeline should be decided by the newly constituted board and not by the CMA].

H. Role in the climate international architecture / Linkages with other bodies and institutions

11. Role in climate finance architecture / Linkages with other bodies and institutions

Considerations

- Emphasize the added value of the fund providing support to developing country Parties such as through the principle of country-ownership, small scale projects, innovative approaches, direct access / enhanced direct access, and its experience in M&E of projects to be applied mutatis mutandis as the AF serves the PA
- To consider the role of the Adaptation Fund in the climate finance architecture
- To promote coordination with other funds / OEs under the FM to ensure coherence and complementarity
- AF is not an operating entity of the FM

- The CMA-1 should recommend to the AF Board to take decisions to ensure that the AF will focus on its comparative advantage within the climate finance architecture, such as small scale adaptation projects, innovative approaches, the direct access modality and, experience in monitoring and evaluating of adaptation projects;
- Continuation of direct access modality along with the Enhanced Direct Access Modality;
- Emphasis the value of the Fund as the most successful fund that has served the needs of developing countries. Invented the principle of country-ownership, has progressed this approach, and continues to address the specific needs for adaptation of developing countries in the context of their sustainable development. Brings a great deal of value only if stays on its principles, governance, structure and modalities;
- When the CMA 1 takes a decision regarding the Adaptation Fund serving the Paris Agreement, the CMA shall instruct the new Adaptation Fund Board to accomplish the following items: (also linked to box L):
  - To ensure that it will continue to occupy a unique role in the international financial architecture, in that it provides direct access modalities, grants for adaptation, and small-scale projects;
  - The AF will maintain its complementarity with the Operating Entities of the Financial Mechanism of the Paris Agreement, and avoid duplication, reaffirming that it is not part of the Financial Mechanism of the Paris Agreement.

- The CMA should recommend to promote coordination with other funds financing adaptation projects to ensure coherence and complementarity;
- Adaptation Fund should coordinate with other funds and operating entities supporting adaptation projects/programme in developing countries under the Financial Mechanism for coherence and complementarity;
- Highlighting the importance of the Adaptation Fund as a key and innovative funding institution of the Convention and Kyoto Protocol, and of the work it has done for supporting developing countries with regards to adaptation, including through enhanced direct access modalities;
- Recognizes that the Adaptation Fund would enhance the implementation of the Paris Agreement, in particular with regards to supporting developing country Parties actions in adaptation in line with article 2 of the Paris Agreement;
- The Adaptation Fund is not an operating entity of the financial mechanism.

I. Sources of funding - Eligibility

12. Eligibility

- Option 1: KP and/or PA developing country Parties are eligible to receive resources
- Option 2: KP and/or PA developing country Parties are eligible to receive resources in transitional period / until AF starts serving the PA. From 2019 / 2020/ 2021 onwards PA eligible developing countries receive resources exclusively
- Option 3: PA developing country Parties are eligible to receive resources

- Developing country parties are eligible to receive resources from the AF from 2019 onward;
- During the transitional period parties to the KP should still be eligible for funding, but from 2021 onwards Parties to the KP, which are not Parties to the PA will no longer be eligible for funding from the AF;
- Until the Adaptation Fund starts serving the Paris Agreement, developing countries continue to receive funding under the KP, as now. From 2020/ 2021 the AF serves only the Paris Agreement and developing country parties to the Paris Agreement are eligible to receive resources from the Adaptation Fund;
- When the CMA decides that the AF serves the PA exclusively, funding eligibility will be restricted to Parties to the Paris Agreement.

J. Sources of funding

13. Sources of funding (one option or a combination of options)

- Option 1: link to Article 6
- Option 2: no linkage to Article 6 / 6.2 / 6.4
- Option 3: additional voluntary funding by international Parties and organizations
- Option 4: share of proceeds CDM KP
- Option 5: voluntary public funding
- Option 6: innovative sources of funding
- Option 7: no text on other sources of finance

Considerations

- Sustainability, adequacy and predictability of funding reassured / reaffirmed
- Transitional period funded by KP and PA share of proceeds and AFB/ad hoc technical working group ensure flow of Art. 6 share of proceeds
- Sources of finance changed only for legal matters to allow the Fund to serve the Paris Agreement
- Sources of funding part of core CMA decision
- Innovative sources of finance to be further defined / agreed by Parties

- Also decides further that the Adaptation Fund shall continue to be financed from the share of proceeds on the clean development mechanism project activities of the Kyoto Protocol and other sources of funding;
- Decides further that Parties and international organizations are invited to continue providing funding to the Adaptation Fund, which will be additional to the share of proceeds of clean development mechanism project activities of the Kyoto Protocol;

- [Decides further that the Adaptation Fund shall be financed from the share of proceeds on the mechanisms under Article 6.2 and 6.4 of the Paris Agreement;]
- Reaffirm that the sustainability, adequacy and predictability of funding for the Adaptation Fund shall be reassured;
- The Adaptation Fund shall be financed from the share of proceeds on the mechanisms under Article 6.2 and 6.4 of the Paris Agreement;
- During the transitional period (2019-2020) the funding source will be share of proceeds from the KP and the PA, as well as other innovative sources of funding and voluntary public funding;
- From 2021 onwards the primary source of funding shall be share of proceeds from the PA in line with the language from Article 6 of the PA, other innovative sources of funding and complementary voluntary public funding;
- The [AF Board][ad-hoc technical working group] shall until the end of the transitional period make recommendations to the CMA on further legal and procedural decisions necessary to ensure the flow of share of proceeds from the PA in line with Art. 6 of the PA;
- The sources of funding are a core part of the CMA decision;
- No obligatory replenishment to the Adaptation Fund;
- The financing model for the Adaptation Fund should be flexible and diverse;
- [Placeholder for a decision that resolves the question of sources of funding, which should occur when the CMA 1 takes a decision on the Adaptation Funding serving the Paris Agreement.];
- Funding shall not come from Proceeds from Article 6.2 (which does not exist under the Paris Agreement) nor any mandatory replenishment process;
- Sources of finance changed only for legal matters to allow the Fund to serve the Paris Agreement.

3. Safeguards

K. Safeguards

14. Safeguards

- Option 1: apply existing policies and guidelines on safeguards
- Option 2: amend /enhance policies and guidelines on safeguards
- Option 3: AFB / other body to review whether to amend policies and guidelines on safeguards

Considerations

- Review current safeguard policies and align them with international best practices, recognizing the small scale of projects and programmes
- Types of safeguard policies, including (not mutually exclusive)
  - fiduciary risk management
  - environmental and social safeguards / in particular related to indigenous peoples and traditional knowledge
  - gender
  - disclosure
  - independent accountability mechanism
  - independent M&E
  - anti-money laundering
- Ensure more accredited entities satisfy more robust safeguard policies

- The Adaptation Fund shall apply existing policies and guidelines established under the Kyoto Protocol, including:
  - (a) the Fiduciary Risk Management Standards;
  - (b) Environmental and Social Safeguards policies;
  - (c) Gender Policies and Action Plan.
- The Adaptation Fund Board *shall be invited to* enhance all guidelines to meet international best practice;
- Coherence of the AF's safeguards policies to serve the PA;
- The [AF Board][ad-hoc technical working group] shall until the end of the transitional period:
  - review the current AF safeguard policies and ensure that its social and environmental safeguards, in particular related to indigenous peoples and traditional knowledge, as well as its fiduciary standards are in line with international best practice (e.g. World Bank taking a tier approach), while recognizing the small scale of projects and programmes funded by the AF.
  - ensure that the disclosure policies are in line with international best practice.

  - decide on an independent accountability mechanism in line with international best practice, while recognizing the scale of projects and programmes funded by the AF.
- Establish an enhanced Environmental and Social Safeguards System (also called an Environmental and Social Risk Management System), that includes:
  - Establishing a robust environmental and social safeguards policy, articulating the AF's responsibilities and commitments, including for oversight of Accredited and Implementing Entities;
  - Setting up Accredited/Implementing Entity requirements that are in line with best practices, such as the IFC Performance Standards or the World Bank's new Environmental and Social Standards;
  - Developing an organizational structure for overseeing the Accredited Entities and their activities.
- Approve an enhanced disclosure policy in line with international best practice (e.g., GCF);
- Establish a system and process by which activities that are funded are regularly monitored and evaluated by the AF and, as appropriate, by independent entity(ies);
- Put in place an independent accountability mechanism that allows parties that are negatively affected by AF- funded projects to have recourse to a responsible authority that can recommend remedial action;
- Approve a robust/enhanced Anti Money Laundering / Countering Financing for Terrorism (AML/CFT) policy that is commensurate with the type of risks that the AF faces;
- Decide how to ensure current accredited entities satisfy more robust safeguard policies.

L. Work for the Adaptation Fund Board / Other Body

15. A body to undertake preparatory work

- Option 1: task the AFB to undertake work
- Option 2: task another body to undertake work

Considerations: work in relation to

- Arrangements/adjustments for trustee and secretariat services, rules of procedures for application for funding
- Develop the necessary legal arrangements for the trustee and secretariat services
- Review and revise its operational policies and inform CMA
- Ensure its unique role in the financial architecture – that it provides direct access modalities, grants for adaptation, small scale projects
- No text – delegated to the AFB

16. Timeline

- Option 1: start at CMA 1 and finish at CMA 2
- Option 2: timeline to be decided by date
- Option 3: to be decided by the AFB

- Requests the Adaptation Fund Board to make recommendations to the CMA in 2019 regarding the arrangements/adjustments for trustee and secretariat services, as well as the rules of procedure of the AFB, or any other additional safeguards, operational policies, guidelines and procedures for application for funding for adaptation projects and programmes;
- Decides to request the Adaptation Fund Board to develop the necessary legal arrangements, to be concluded between the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and both the secretariat and the trustee servicing the Adaptation Fund, for the purpose of regulating the provisions of the required services, the terms and conditions thereof and the performance standards required from the secretariat and the trustee servicing the Adaptation Fund, and present these legal arrangements for adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its third/fourth session;
- Timeline: The Adaptation Fund Board shall be invited to finalise arrangements for trustee and secretariat services, operational policies of the AFB, enhancement of safeguards, operational policies, guidelines and procedures for funding for adaptation projects and programmes by CMA.2;
- The CMA invites the Adaptation Fund Board to review its operational policies and revise them as appropriate, and to inform the CMA accordingly;
- When the CMA 1 takes a decision regarding the Adaptation Fund serving the Paris Agreement, the CMA shall instruct the AF Board to achieve the following goals within two years:

- Legal aspects, and necessary arrangement to facilitate the decision to allow the AF should be left to the AFB to address and report to the CMP and CMA.

Annex

Questions and answers at the informal consultations convened on 5 May 2018
Prepared by the UNFCCC Legal Affairs programme

Question	Response
1. Are there any legal impediments for the Adaptation Fund (AF) to serve both the Kyoto Protocol and the Paris Agreement?	There are no legal impediments. The CMP has authority and accountability over the Adaptation Fund in accordance with decision 1/CMP.3. The CMP has decided that the AF shall serve the Paris Agreement and the Kyoto Protocol subject to and consistent with decisions of the CMA at CMA 1.3 (see decision 1/CMP.13, paragraph 12).
2. If the AF serves both the Kyoto Protocol and the Paris Agreement, are there certain actions that must be taken by the Board of the AF when it serves the CMA?	When the AF serves both agreements, the Board continues to fulfil its functions within its mandate as decided by the CMP. The Board would also undertake any new functions relating to its service to the Paris Agreement as decided by the CMA. The Board would report to the CMP and the CMA, respectively, on those actions taken to service the Kyoto Protocol and the Paris Agreement, which could be included in a single report of the Board with distinct sections for consideration by the CMP and CMA.
3. If the AF serves both the Kyoto Protocol and the Paris Agreement, which body should mandate the Board to make adjustments to the institutional arrangements for trustee or secretariat services for the AF?	Mandates to the Board on matters that would result in fundamental changes to the institutional arrangements of the AF are the prerogative of the CMP in accordance with its authority and accountability over the AF (e.g., decisions that could result in changes in the institutions that provide trustee or secretariat services). The CMA would directly mandate the Board to make adjustments to the AF institutional arrangements that are necessary for servicing activities under the Paris Agreement (e.g., any additional services relating to Paris Agreement to be undertaken by the interim trustee). Some mandates, however, may require complementary action by the CMP, which would need would be determined on a case-by-case basis.
4. From what date would the decision by the CMA that the AF serves the Paris Agreement becomes legally effective?	The AF starts serving the Paris Agreement with immediate effect upon a decision of the CMA unless the CMA decides on another specific date in the future.
5. Bearing in mind the 2019 timeline contained in decision 1/CMP.13, there may by a need to extend the interim arrangements for the AF until the final arrangements are in place. How long should the extension of those interim arrangements be?	Following past approach, the AF Board could make recommendations to the CMP 15 (December 2019) to extend the interim arrangements for trustee and secretariat services to the AF and the Board (which expire in May 2020 in accordance with decision 2/CMP.12). That CMP 15 decision could be endorsed by the CMA. That extension would also take into account adjustments to the AF to serve the Paris Agreement. The scope and form of those adjustments will depend in particular on decisions by the CMA. The adjustments would be negotiated by the Board with each respective organisation. Where necessary, the adjustments could be undertaken in phased approach. Following past decisions, the CMP could extend the interim trustee and, if necessary, the interim secretariat services, for a short duration to provide flexibility for the CMP and the CMA to make further adjustments in the future, in particular to take into account decisions on the services to be provided by the AF when it serves the Paris Agreement simultaneously with Kyoto Protocol or exclusively. Such an approach would ensure continued uninterrupted services without

	prejudice to future decisions on the AF.
6. Could CMA 1.3 in 2018 invite the AF Board to undertake specific tasks and make recommendations to the CMA in 2019?	At CMA 1.3, the CMA could invite the Board to undertake specific tasks and report back to the CMA in 2019. Whether the Board accepts that invitation and undertakes those task(s) depends on various factors, such as: (a) Whether the CMA 1.3 takes a decision that the AF shall serve the Paris Agreement, and the effective date of that decision; (b) If the AF serves the Paris Agreement with immediate effect is upon the decision of CMA 1.3, the Board would be empowered to undertake the tasks immediately. However, if the effective date is a future date, then CMP confirmation of the invitation may be required; (c) The nature of the tasks, and whether CMP endorsement is required; (d) Whether the tasks are within the scope of the mandate of the Board; (e) The workload of the Board; (f) The resources available to the Board to undertake the request; (g) Whether the Board has the information required to fulfil that tasks; and (h) If CMP confirmation or endorsement is required, sequencing of decisions by the CMA and the CMP to ensure timely decision-making would be necessary. Should the Board accept the invitation and undertake the tasks as requested, it would include the outcomes of its work in its report to CMP 15 (and, as appropriate, the CMA in 2019), with an invitation to the CMA by the CMP to take note of the outcomes as appropriate.
7. How could the complexity regarding the AF serving two masters – not just trustee/secretariat issues – be managed with two masters providing guidance to Board?	The CMP/CMA could adopt a decision that mirrors paragraph 61 of decision 1/CP.21 to provide that guidance from the CMA to the Board would to be transmitted by the CMP. One single omnibus guidance, comprising both CMP and CMA guidance, would be transmitted to the Board. This provides a single channel of communication and could promote consistency and coordination. The CMP could also confirm that the CMA would provide guidance directly to the Board, without transmittal through the CMP. Under both scenarios, Parties remain responsible to ensure consistency and coordination with the guidance being provided from both governing bodies. The Board could also inform the governing bodies of any inconsistencies in the guidance received, with a request for clarification. For efficiency and effective use of resources, a single report would be submitted by the Board to the CMP and CMA on the outcomes of its work and recommendations on matters relating to both the Kyoto Protocol and Paris Agreement.
8. Should the AF serve both the CMA and CMP – with decision(s) to be taken in December 2018, would such decision(s) prejudge any decisions on legal matters? 9. Can the Board complete its work on the legal matters in due time taking into account decisions after 2019?	The CMP and CMA may wish to sequence decisions on the arrangements for the AF to ensure continuous service and smooth transition when the AF serves the Paris Agreement simultaneously with the Kyoto Protocol or exclusively. The CMP and CMA may wish to consider a phased approach in sequencing such decisions, with interim arrangements put in place pending final decisions. As noted in response to question 5, a possible approach at CMP 15 (2019), would be for the CMP to extend the interim trustee and secretariat arrangements services for a short period. That decision would be without prejudice to future, long-term decisions. Parties may wish to consider a phased approach. As also noted in question 5 above, adjustments will be required to the legal arrangements with the interim trustee, and, if necessary, to the interim secretariat for the services to the AF. The scope and form of those adjustments would be negotiated by the AF Board with each respective organisation, and the timeline for the conclusion of work would be determined by the Board and these organisations.

	It is recalled that in 2008, the legal agreements for trustee and secretariat services for the AF were negotiated and concluded by the Board and the interim trustee (the World Bank) and the interim secretariat (the GEF) in one year and adopted at CMP 4 (see decision 1/CMP.4). The Board would advise Parties on the timeline for completing work.
10. If a decision is taken at CMA 1.3 that the AF serves both agreements, would guidance be provided by both the CMP and CMA? 11. Should the structure of the Board be adjusted? 12. Should arrangements be made for a new Board now or at a future date?	See response to question 7. Parties may wish to consider to retain the current structure of the Board for an interim period pending future decisions. Should CMA 1.3 decide that the AF shall serve the Paris Agreement with immediate effect, to ensure that decisions by the Board on matters relating to the Paris Agreement are taken by Parties to the Paris Agreement, the CMA could also decide that Parties to the Paris Agreement shall serve on the Board. The secretariat, in consultation with the Chair of the consultations on elections, would make arrangements for the nomination and election at CMA 1.3 of additional member(s) to the Board from amongst Parties to the Paris Agreement, further to Articles 16.3 and 18.3 of the Paris Agreement applied mutatis mutandis. This could serve as an interim measure pending a future restructuring of the Board. Alternatively, Parties could undertake to restructure of the Board during the negotiations in 2018, for decisions at CMP 14 and CMA 1.3, with members elected to the Board by both the CMP and CMA, respectively, in Katowice.
13. Can the CMA change the authority of the CMP over the AF?	No, the CMA has no such authority. Only the CMP, as a legally distinct supreme body has decision-making power over its authority regarding the AF.
14. How much time does the Board need to adjust the legal arrangements for the trustee and secretariat services?	See response to question 9.
15. Is the AF an operating entity of the Financial Mechanism of the Convention?	No, the AF is not an operating entity of the Financial Mechanism of the Convention. To date, no decision has been taken by the COP to this effect in accordance with Article 11, paragraph 1, of the Convention.
16. Does the CMP need to confirm the decision of the CMA that the AF serves the Paris Agreement?	In decision 1/CMP.13, the CMP has already confirmed the decision to be taken by the CMA at CMA 1.3.

APA agenda item 8

Further matters related to implementation of the Paris Agreement:

(a) Preparing for the convening of the first session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

(b) Taking stock of progress made by the subsidiary and constituted bodies in relation to their mandated work under the Paris Agreement and section III of decision 1/CP.21, in order to promote and facilitate coordination and coherence in the implementation of the work programme, and, if appropriate, take action, which may include recommendations

Informal Note by the Co-Chairs

Final Iteration (8 May 2018@20:45 hrs)

This Informal Note has been prepared by the Co-Chairs of the negotiations on this agenda item under their own responsibility, on the basis of the deliberations by Parties at this session and the views they have submitted. This Informal Note should not be considered as final in any way; it is offered as a basis for work and does not prejudge further work or prevent Parties from expressing their views at any time. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement Work Programme.

I. Introduction / mandate / purpose

At the second part of the first session of the Ad-hoc Working Group on the Paris Agreement (APA 1.2), Parties identified nine possible additional matters relating to the implementation of the Paris Agreement, which some Parties were of the view are not yet being addressed under the Paris Agreement Work Programme (possible additional matters). Parties noted the list of possible additional matters contained in the annex to the Informal Note[1] issued by the Co-Chairs during the Marrakech Conference and the subsequent amendments to it has no particular status. There was a common understanding among Parties that some of these are mandated issues for the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) to address.

Parties recalled that at the first part of the first session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA 1.1), the CMA referred to the Subsidiary Body for Implementation (SBI), at its forty-seventh session (SBI 47), two of the possible additional matters[2] that were identified by Parties at APA 1.2.

At the third part of the first session of the Ad-hoc Working Group on the Paris Agreement (APA 1.3), Parties continued consideration of the seven remaining possible additional matters and recommended a way forward on two more possible additional matters as contained in the report on APA 1.3.[3]

At the fourth part of the first session of the Ad-hoc Working Group on the Paris Agreement (APA 1.4), Parties continued consideration of the five remaining possible additional matters. The discussions helped in clarifying Parties' views and identifying ways forward for these five remaining possible additional matters, as reflected in our informal note from the session.[4] APA 1.4 agreed to continue its consideration of the five remaining possible additional matters at its resumed session.

At the Informal Consultations held at the fifth part of the first session of the Ad-hoc Working Group on the Paris Agreement (APA 1.5), Parties discussed the following possible additional matters:

- Initial guidance by the CMA to the operating entities of the Financial Mechanism (GCF & GEF) under Article 9, paragraph 8, and decision 1/CP.21, paragraphs 58 and 61 to 63;

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[1] The possible additional matters identified by Parties are contained in the annex II to the Informal Note issued by the Co-Chairs during the Marrakech Conference, and available at: http://unfccc.int/files/meetings/marrakech_nov_2016/in-session/application/pdf/apa_item_8__informal_note_by_co-chairs_v02.pdf

[2] See paragraph 9 of the report of CMA 1.1 available at: http://unfccc.int/resource/docs/2016/cma1/eng/03a01.pdf

[3] See FCCC/APA/2017/2, paragraphs 29 and 30, available at: http://unfccc.int/resource/docs/2017/apa/eng/02.pdf and the Informal Note by the APA Co-Chairs issued during APA 1.3, available at: http://unfccc.int/files/meetings/bonn_may_2017/in-session/application/pdf/apa_informal_note_by_the_co-chairs_item_8ab_final_version_2017.05.17.pdf

[4] https://unfccc.int/files/meetings/bonn_nov_2017/in-session/application/pdf/apa_8_informal_note.pdf

- Initial guidance by the CMA to the Least Developed Countries Fund (LDCF) and the Special Climate Change Fund (SCCF) in accordance with decision 1/CP.21, paragraph 58;
- Guidance by the CMA on adjustment of existing Nationally Determined Contributions (NDCs) under Article 4, paragraph 11;
- Modalities for biennially communicating finance information on the provision of public financial resources to developing countries in accordance with Article 9, paragraph 5; and
- Setting a new collective quantified goal on finance in accordance with decision 1/CP.21, paragraph 53.

A Note[5] containing the order for the remaining five possible additional matters to be taken up was posted on the UNFCCC website.

Parties considered probing questions proposed by the Co-Chairs specific to the possible additional matters at the informal consultations on this sub-item convened at this session. These questions are contained in a Note[6] published on the UNFCCC website and are outlined in the subsequent section.

Parties were invited to provide additional views and suggestions on ways forward for possible additional matters. At the Informal Consultations held at APA 1.5, Parties also considered sub-item 8(b) Taking stock of progress made by the subsidiary and constituted bodies in relation to their mandated work under the Paris Agreement and section III of decision 1/CP.21, in order to promote and facilitate coordination and coherence in the implementation of the work programme, and, if appropriate, take action, which may include recommendations.

II. General elements

Sub-item 8(a)

- Initial guidance by the CMA to the operating entities of the Financial Mechanism – Green Climate Fund and Global Environment Facility, under Article 9, paragraph 8, of the Paris Agreement, and decision 1/CP.21, paragraphs 58, 61–63.

On the possible additional matter "Initial guidance by the CMA to the operating entities of the Financial Mechanism (GCF & GEF) under Article 9, paragraph 8, and decision 1/CP.21, paragraphs 58 and 61 to 63", Parties considered the following probing question posed by the Co-Chairs:

- Should the APA recommend that the CMA mandate the SCF to prepare draft guidance to the GEF and GCF for transmittal to the CMA in 2019, or at another time, for its consideration and decision?

Parties identified the following options for the way forward:

- Option 1: the APA recommends to the CMA to request the SCF to start developing draft guidance in 2019;*
  * Some Parties noted this option covers only the initial part of the process for delivering guidance to the operating entities.
- Option 2: the SCF to confirm through an appropriate mechanism that it will prepare the draft guidance;
- Option 3: no mandate is required from the CMA to the SCF, as the SCF already has the mandate (decision 1/CP.21, paragraph 63).

- Initial guidance by the CMA to the Least Developed Countries Fund (LDCF) and the Special Climate Change Fund (SCCF) in accordance with decision 1/CP.21, paragraph 58.

On the possible additional matter "Initial guidance by the CMA to the Least Developed Countries Fund (LDCF) and the Special Climate Change Fund (SCCF) in accordance with decision 1/CP.21, paragraph 58," Parties considered the following probing question posed by the Co-Chairs:

- Should the APA recommend that the CMA mandate the SBI or the SCF to prepare draft guidance to the LDCF and SCCF for transmittal to the CMA in 2019, or at another time, for its consideration and decision?

Parties identified the following options for the way forward:

- Option 1: the APA to recommend to the CMA to request the SCF to develop draft guidance to the GEF on the LDCF and SCCF in 2019;**
  ** There was a request to expedite work on developing the draft guidance.

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[5] https://unfccc.int/sites/default/files/resource/Note%20on%20order%20of%20Possible%20Additional%20Matters.pdf

[6] https://unfccc.int/sites/default/files/resource/Additional%20note%20on%20probing%20questions_0.pdf

- ❖ Option 2: no mandate is required from the CMA to the SCF, because the SCF already has the mandate to develop draft guidance to the GEF on the LDCF and SCCF.

- Guidance by the CMA on adjustment of existing Nationally Determined Contributions (NDCs) under Article 4, paragraph 11, of the Paris Agreement

On the possible additional matter "Guidance by the CMA on adjustment of existing Nationally Determined Contributions (NDCs) under Article 4, paragraph 11, of the Paris Agreement", Parties considered the probing questions posed by the Co-Chairs:

- Should the APA recommend that the CMA mandate the subsidiary body(ies) to prepare draft guidance on adjustment of NDCs for transmittal to the CMA at a future session, for its consideration and decision?
- If so, when should this mandate be issued?

Parties identified the following options for the way forward:

- ❖ Option 1: Article 4, paragraph 11, of the Paris Agreement does not establish a mandate for Parties to develop guidance on adjustment of existing NDCs, as this is a feature or principle guiding Parties in adjustments to their existing NDCs. So, no recommendation from the APA to the CMA is required;

- ❖ Option 2: Some Parties expressed the view that, while there is a need for further guidance on adjustment of existing NDCs, the CMA should address this matter in the future, such as at CMA 2 or 3. So, no recommendation from the APA to the CMA is required.

- Modalities for biennially communicating finance information on the provision of public financial resources to developing countries in accordance with Article 9, paragraph 5, of the Paris Agreement

With respect to the possible additional matter "Modalities for biennially communicating finance information on the provision of public financial resources to developing countries in accordance with Article 9, paragraph 5," Parties considered the following probing questions posed by the Co-Chairs:

- What, if any, are those specific additional matters concerning Article 9, paragraph 5, that are not being addressed by SBI 48 under agenda item 15, that may require consideration by the CMA?
- If there are such specific additional matters, what is the appropriate forum for considering them?

The Co-Chairs provided distilled bullet points of their reflections on Parties interventions in the previous informal consultation session. While some Parties found them useful to engage on for providing clarity, other Parties felt that there was a risk of straying beyond the mandate by engaging in them.

Some Parties reconfirmed their view that modalities for communicating finance information under Article 9, paragraph 5 is a critical issue for developing country Parties and fundamental to the Paris Agreement Work Programme outcomes. Other Parties retained the view that this possible additional matter is not part of the Paris Agreement and finance information would be communicated as required by Article 9, paragraph 5, using established UNFCCC procedures.

A suggestion was made that the secretariat could prepare a technical paper on established processes for communicating ex-ante information on finance.

Some Parties indicated that this round of discussion helped increase the understanding of the concerns. It is the Co-Chairs' understanding that while there was an acknowledgement of the importance of ex-ante information on finance to support implementation of the Paris Agreement, there remained different views among Parties as to whether this possible additional matter is included in the Paris Agreement Work Programme outcomes.

A conference room paper was submitted by two groups of Parties on this possible additional matter,[7] as contained in the attachment I to this note. Subsequently, a group of Parties made an in-session submission on this possible additional matter,[8] as contained in attachment II to this note.

Parties identified the following options for the way forward:

[7] http://www4.unfccc.int/sites/SubmissionPortal/Documents/20180504153800-04052018%20Arab%20Republic%20of%20Egypt%20on%20behalf%20of%20the%20AGN%20and%20the%20LMDC.pdf

[8] http://www4.unfccc.int/sites/SubmissionPortal/Documents/20180505124500-Draft%20LCIPA%20submission%20under%20Decision%205%20Final%20(1).pdf

- ❖ Option 1: The APA to recommend to CMA 1 to initiate a process for the modalities for biennially communicating information on finance based on the following: a registry; synthesis report; timeframe for when to start the process of communication, with a link to Article 4, paragraph 10; and a trigger for technical review and multilateral assessment;

- ❖ Option 2: No specific additional matter needs to be considered by CMA 1, because this matter is not part of the Paris Agreement.

- Setting a new collective quantified goal on finance in accordance with decision 1/CP.21, paragraph 53

With respect to the possible additional matter "Setting a new collective quantified goal on finance in accordance with decision 1/CP.21, paragraph 53," Parties considered the following probing questions posed by the Co-Chairs:

- Should the APA recommend to the CMA when it could initiate consideration of setting a new collective quantified goal on finance in accordance with decision 1/CP.21, paragraph 53, for decision prior to 2025?
- At such time as the work to set a new collective goal is initiated, which body should be mandated to take this work forward?

It is the Co-Chairs' understanding that while Parties acknowledged the importance of this matter that has been mandated to the CMA, there remained different views among Parties as to when the CMA should initiate work on this mandate.

On timing, some Parties were of the view that the CMA should launch work on this possible additional matter as early as possible in light of its relevance to the preparation of NDCs, and so that the outcome is completed in 2024 at the latest. Other Parties noted it is premature for work to be launched on this matter before the adoption of the Paris Agreement Work Programme outcomes.

There were also different views on what 'a process' means. Some Parties were of the view setting a new collective quantified goal on finance implies a process with different stages (such as, learning, preparation, consultation, stocktaking) and that considers developing country Parties' needs and priorities in order to avoid setting an arbitrary goal. Other Parties understood the term 'process' only in the sense of chronological steps, without the need for formal initiation of a technical process.

Some Parties noted that the process of setting the goal could benefit from lessons learned and experiences under the UNFCCC process.

Parties identified the following options for the way forward:

- ❖ Option 1: the APA to recommend to the CMA to initiate technical work on the process for setting the goal as soon as possible or at CMA 2;

- ❖ Option 2: the process [should][could] be initiated at a future time to be determined by the CMA. So, no recommendation from the APA to the CMA is required;

- ❖ Option 3: The CMA's only role is to set the goal. Therefore, the CMA does not need to initiate a process;

- ❖ Option 4: No recommendation is needed from the APA to the CMA on when it [should][could] initiate the work to set the goal.

Sub-item 8(b)

Parties expressed appreciation for the coordination efforts of the Chairs of the APA, SBI and SBSTA on the implementation of the Paris Agreement Work Programme.

Some Parties made recommendations on how to ensure coordination and coherence in the implementation of the Paris Agreement Work Programme, such as: a joint reflections note from the Chairs; a joint daily stocktaking with all co-facilitators; establishment of a Paris Agreement Work Programme committee comprising all presiding officers; one document containing conclusions for all the Paris Agreement Work Programme items, or a joint conclusion of all Paris Agreement Work Programme items; and a timetable of all Paris Agreement Work Programme items.

Noting there is a need for further improvements on coordination and coherence, other Parties nevertheless wished to reflect on the ideas. No specific proposals were agreed.

III. Discussion on loss and damage

An in-session submission[9] was made by a Party, which called for a space to consider modalities, procedures and guidelines for enhancing understanding, action and support for loss and damage in accordance with Article 8, paragraphs 3 and 4, of the Paris Agreement.

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[9] http://www4.unfccc.int/sites/SubmissionsPortal/Documents/20180504154444---Submission%20by%20Timor-Leste%20on%20loss%20and%20damage%20under%20the%20APA%20agenda%20item%208.pdf

Attachment I
Arab Republic of Egypt on behalf of the African Group of Negotiators (AGN) and the Like-Minded Group of Developing Countries (LMDC)

Conference Room Paper

Modality for the Communication of Indicative Support and Reporting:

The African Group and Like-Minded Group presents this CRP to the APA Agenda Item 8 with the purpose of clarifying the following related to the implementation of Article 9.5 of the Paris Agreement. The African Group and Like-Minded Group is of the view that developed country Parties need clear guidance on how to communicate including decision to continue existing communication existing arrangement - strategic and approaches beyond 2020.

The modality proposed by the African Group and Like-Minded Group cover the following procedures:

1. Clarifyting the timeframes to be covered;
2. Establishing the vehicle to be used;
3. What to do with the communications; and
4. Consideration of the information contained in the context of the progression in Article 3 and needs in Article 9.3.

For the way forward, the African Group and Like-Minded Group proposes a procedural decision, APA recommending draft procedural decision to continue its deliberations on this matter with a view to presenting a recommendation and adoption to the CMA for its consideration at its first session. The draft recommendation could be initiating the discussion under the CMA.

Draft Decision

The Ad Hoc working group on the Paris Agreement, at its resumed session, recommended the following draft decision for consideration and adoption by the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement

The Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement

Recalling Articles 4 and 11 of the Convention

Based on the mandate contained in Decision 1/CP.21, paragraph 55

Also recalling Decision 5/CP.20, paragraph 10 and Decision 3/CP.19, paragraph 10

Further recalling Articles 3, 4, 9, 10, 11, 13 of the Paris Agreement
Also recalling decisions 1/CP.21 paragraphs 57 and 95

1. Decides to establish a registry of information to be communicated by developed country Parties in accordance with Article 9.5 of the Paris Agreement and requests the Secretariat to prepare a synthesis report for consideration by the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement;

2. Decides that developed country Parties shall biennially communicate information in accordance with Article 9.5 covering the implementation period consistent with timeframes in decision X/CP.24 pursuant to Article 4.10 of the Paris Agreement;

3. Requests developed country Parties to submit their first biennial communication of indicative support for consideration by the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement at its second session; and

4. Decides to initiate the facilitative multilateral consideration of progress and technical expert review of information provided and reported by developed country Parties and constituted bodies of the Agreement in accordance with Article 13.9,13.11, and 13.12 with a view to capture progress in meeting the financial obligations under the Paris Agreement in accordance with Articles 3 and 9.

Attachment II
European Union submission under 9.5

What, if any, are those specific additional matters that are not being addressed by SBI 48 under its agenda item 15 and may require consideration by the CMA?

APA 8 (Possible Additional Matters exc. Adaptation Fund)

The European Union and its Member States are pleased to communicate our response to the above question of the co-facilitators regarding Article 9, Paragraph 5 of the Paris Agreement.

The EU recognises the importance of Article 9, Paragraph 5 of the Paris Agreement and is engaging positively in discussions on information to be provided under SBI agenda item 15. We hope to advance substantive discussions under this item in order to ensure that the SBI is able to forward its outcomes to the Conference of the Parties at its twenty-fourth session, with a view to the Conference of the Parties providing a recommendation for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at the third part of its first session.

Submissions by Parties are an accepted form of communication, consistent with current practice, under which Parties present information and views. Submissions represent a sufficient means by which to communicate information under Article 9, Paragraph 5 of the Paris Agreement. The EU therefore understands the completion of the SBI agenda item 15 under its existing mandate to identify information to be provided under Article 9, Paragraph 5 of the Paris Agreement as sufficient to operationalise this article and conclude the necessary work under the Paris Agreement Work Programme regarding it. For that reason, no specific additional matters need to be considered by the CMA.